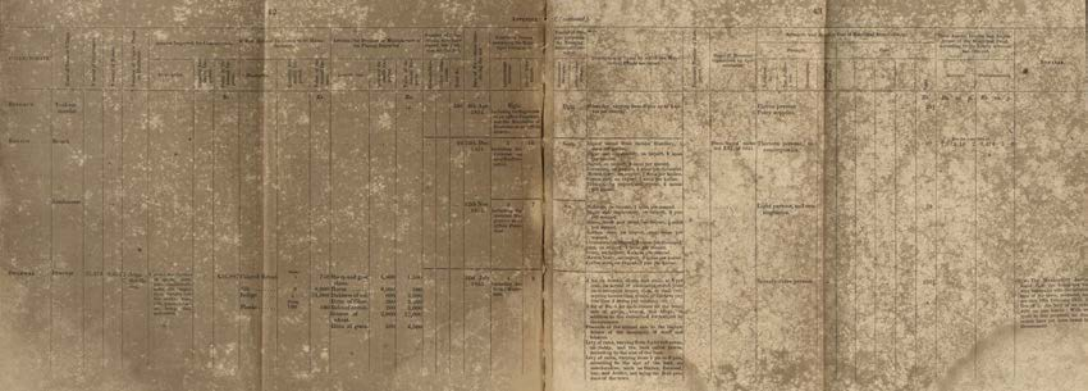

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No. XXVII.—New Series.

MEMORANDUM

ON

MUNICIPAL CONSERVANCY

IN THE

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DISTRICTS OF THE BOMBAY PRESIDENCY, SIND, AND SATTARA.

BY

E. PRATT,

ASSISTANT SECRETARY TO GOVERNMENT, GENERAL DEPARTMENT.

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Bombay:
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1856.

PREFATORY MEMORANDUM.

THE Secretary in the General Department has the honour of submitting to the Honorable Board a Memorandum, drawn up by Mr. E. Pratt, Uncovenanted Assistant Secretary, which appears valuable, as containing a history of the proceedings which led to the enactment of Act XXVI. of 1850, and exhibiting the present state and prospects of the Municipal Conservancy System, as obtaining in the Districts of the Bombay Presidency, Sind, and Sattara.

The Secretary would suggest that this Memorandum and its Appendices should be printed as a number of the Government Selections, and that a sufficient number of copies should be sent to Mr. LeGeyt, and the other Members of the Legislative Council of India, for consideration, when disposing of the question as to what change of Law is desirable to encourage the measure of Municipal Conservation in the towns of the Mofussil.

W. HART,
Secretary to Government.

29th February 1856.

MEMORANDUM

CONTAINING A

SKETCH OF THE PROCEEDINGS WHICH LED

TO THE

ENACTMENT OF ACT XXVI. OF 1850;

AND EXHIBITING THE

PRESENT STATE AND PROSPECTS OF THE MUNICIPAL CONSERVANCY SYSTEM,

AS OBTAINING IN THE

Districts of the Bombay Presidency, Sind, and Sattara.

BY

MR. E. PRATT,

UNCOVENANTED ASSISTANT SECRETARY TO GOVERNMENT, GENERAL DEPARTMENT.

MUNICIPAL CONSERVANCY SYSTEM OF WESTERN INDIA.

In a letter dated the 30th May 1836, Sir W. H. Macnaghten, then Secretary to the Government of India, addressed the Bombay Government as follows:—

"The attention of the Supreme Government has recently been attracted to the question of providing means for carrying into effect such municipal improvements as may be necessary or desirable for the security or comfort of the numerous opulent and populous towns throughout India.

"It has occurred to His Lordship in Council, that as the town duties have now been given up within the Presidency of Fort William in Bengal, the inhabitants of the large towns may fairly be called upon to contribute to defraying the expense of such improvements as are required for their own convenience; and that within the Presidencies of Fort St. George and Bombay (where the town duties have not yet been given up) it may be proper that a portion of that impost may be reserved, when the boon that has lately been granted to the towns of the Presidency of Fort William in Bengal may be extended to those of Fort St. George and Bombay.

"It is desirable, in the opinion of the Governor General in Council, that some general plan should be devised to meet the municipal contingent expenses of the nature adverted to, and, in order to obtain the best available materials for forming an opinion on the subject, I am directed to request that you will, with the sanction of the Right Honorable the Governor in Council, obtain replies from the several Magistrates within the Presidency of Bombay to the following queries:—

> "*1st.*—In the large towns of your district, what method is resorted to for repairing the walls and streets, for promoting the cleanliness of the town, and for the general preservation of the health and comfort of the inhabitants?
>
> "*2nd.*—If any tax or impost is collected for municipal purposes, be pleased to detail the nature and particulars of it, and the mode in which it is collected.
>
> "*3rd.*—Is such tax or impost collected separately from or as a part of the town duties; and supposing these duties to be abolished, would such tax or impost be observed in them, or continue to be levied?

"*4th.*—If the expense of clearing and repairing the town is charged to the town duties, how would you propose to defray the charge, in the event of the town duties being no longer available?

"*5th.*—If you would propose to defray such expenses by means of a tax on the inhabitants, to what towns in your district would you propose to extend the plan, and by what means would you levy and disburse the amount assessed,—whether by a committee of the inhabitants, or by means of the servants of Government, or by a committee composed of both classes?

"*6th.*—Be pleased to afford the best information in your power as to the sum annually required for the clearing and repairing of the several towns, with your sentiments as to the least exceptionable mode of raising it."

2. Consequent on this communication, a circular was issued on the 4th July 1836, to the several local officers throughout the Presidency, calling for their reports on the points noticed.

3. The information elicited did not afford data sufficient to enable Government at once to frame a "general plan" of municipal taxation for the whole Presidency, and the preliminary inquiries which were essential to the maturing of such a scheme were not completed till 1840.

4. In the month of June in that year, the Bombay Government (Sir J. R. Carnac being Governor) submitted to the Government of India a scheme which provided for the abolition of the then existing town duties, and for their re-imposition on a modified system, the proceeds being appropriated "exclusively to purposes connected with the comfort, protection, and advancement of those persons by whom such duties would be paid."

5. The Honorable Sir George Anderson did not wholly concur with his colleagues in the Government regarding the propriety of this scheme. The following Minute, recorded on the 24th April 1840, and which accompanied the application to the Government of India alluded to in the preceding paragraph, will explain what were the views entertained by Sir George Anderson on the subject:—

"It is, I think, a question, if the Government determines to abandon the town duties as a source of revenue to the State, if a different system of taxation might not be framed, by which each town should assess itself its own taxes, according to its own wants.

"What is now proposed, and to be carried into effect by the new Draft Act, is the substitution of a more equitable mode of collecting town duties. The whole system of Chowkees and Chowkedars is *still left.* The array, as provided in the Draft Act, is still formidable,—vexation, abuse, cost still remain.

"It would be indeed a vast boon to the people if all this could be done away with, and if only each town were obliged to provide what each town requires should be expended on it for its own comfort and protection. If this could be effected, the principle Government professes would indeed be carried out, to the vast benefit of all people, and to the prosperity of the different towns.

"There would be unquestionably difficulty in bringing about a system of this taxation by the people themselves; but I think, before determining to keep up these town duties, it might be worth while to see if such could not be carried into effect. The principle of course would be to put on a taxation according to each individual's income or profits.

"This might possibly be accomplished by a body, composed of a few of the principal inhabitants of a town, with the Government authorities, their acts being made subject to the confirmation of the Collector of the district.

"The difficulties are, perhaps, insuperable; but if they could be surmounted, I do not think there can be any question of the preference of such a system over one of those continued town duties, which can be managed only by Government officers, and which, even though free from abuses of corruption, if such be possible, yet can never be free from causing much vexation, and never be free from a part of the collections being lost in the expense of collection."

6. The Government of India intimated that, in their opinion, it was necessary totally to abolish the town duties as well as all the other extraordinary and multifarious exactions which existed prior to the passing of Act XIX. of 1844; imposts which, they remarked, "could in no modified shape be established without leaving a permanent load on industry and production."

7. And they suggested that the local municipal objects to which these taxes had been heretofore partially devoted should be provided for by the imposition of a house-tax assessed on rents; remarking that it was but "reasonable, if the inhabitants of large towns attach importance to keeping up the walls of such towns, and desire watching and lighting, in addition to the securities afforded by the general police, that they should be subjected to an impost for these purposes, in the form provided for the Presidency towns by Act of Parliament."

8. The different schemes which were proposed subsequently to the date of this letter, with the view of raising funds for municipal purposes, are described in the following extracts:—

Extract Paragraphs 37 *to* 41 *of a Report by* Mr. R. K. PRINGLE, *Revenue Commissioner Northern Division, dated* 19*th September* 1843.

"Para. 37. I am not disposed to recommend the abolition of any of these taxes (viz. the taxes alluded to in paragraph 6 of this summary), unless the objects to which they are applied, and which are all of public utility, can be otherwise provided for. But it may be well, if an arrangement is to be made, as is now proposed, for raising funds for such purposes on a general system, that these should be made to conform to its provisions.

"38. With respect to the number and names of the large towns in this division in which it would be desirable to introduce special taxation for municipal purposes, I have some difficulty in offering any decided opinion, without fuller local information; and I think it would be better to leave the selection of the places for after consideration, with reference to the circumstances of each. A not bad test, however, of the desirableness or expediency of such a measure, in its application to any particular place, may be obtained from the feelings of the inhabitants themselves; and this I observe has been resorted to in the Bengal Presidency.

"39. The Collectors of Tanna and Khandeish do not consider that special taxation for municipal objects is required in any of the towns in their districts, though, in the former district, the towns of Tanna and Panwell, and, in the latter, Malligaum, Dhoolia, and Nundoorbar, immediately occur to me as places where it would be desirable; and further consideration would doubtless suggest others. The Principal Collector of Surat thinks that Surat, Randier, and Bulsar, in the principal division, and Broach, Jumbooseer, Anklesur, and Ahmode, in the sub-division, are the only places within his charge where the system could be introduced with advantage. The Collector of Kaira specifies Kaira, Kupperwunj, Neriad, and Oomriat, as most suitable for it, and Borsud, Mahunda, Mhatur, Mehmoodabad, and Dhakore as being so in a lesser degree. The Collector of Ahmedabad names Ahmedabad, Gogo, Veerumgaum, Dholka, Dundhooka, Jeytulpoor, and Dhollera. In respect to all of these places, I have no doubt that the measure would be more or less desirable, and perhaps, on inquiry, others might be pointed out in which it would be nearly as much so; but I would repeat that it seems most convenient to leave the specification of places for separate and special consideration, and merely to advert to the circumstances which should regulate it,—and these appear to be the populousness and wealth of the place, and the wishes of the people themselves.

"40. A point somewhat more difficult to determine than the expediency, in any particular locality, of raising funds for local purposes, is the manner in which they can most advantageously be raised; and this is a point which the Government of India appears to have left less open for discussion,—a house-tax being, it would seem, assumed as the most eligible under all circumstances. In many of the middle-sized towns, and those which are without walls, and in places where there has been no very remarkable decline of prosperity, I am inclined to think that this might, upon the whole, be the most eligible plan. The Collector of Kaira has accordingly suggested rates of twenty and ten per cent. on the estimated rents of houses for the towns in his district, and I am of opinion that such a tax so assessed would probably be well adapted to places situated as those towns are, and might produce the required funds, perhaps in a manner less objectionable than any other. But the case is different in old and walled cities, such as Ahmedabad and Surat, where many of the largest houses are the property of persons in decayed circumstances. A tax assessed on houses in such places would either be extremely oppressive and unpopular, or, if adjusted to the means of the owners, would be a house-tax only in name, and would be subject to all the difficulties attending the fair assessment of an income-tax. I am therefore inclined to think, that in such places the municipal funds might be raised in a much less objectionable and more popular form by an import duty on one or two of the principal articles of consumption. A tax on the single article of ghee, for instance, on entering the gates of Surat, might, I conceive, be made to yield an ample revenue for every municipal purpose, without being felt at all as a hardship by the better classes, on whom it would principally fall. Perhaps, however, this point, as well as the selection of places for municipal taxation, would be best left to the discretion of the local Government, who might determine the mode of raising the fund in each place with reference to local circumstances, and the feelings of the inhabitants themselves.

"41. As regards the management of these municipal funds, it does not occur to me that any better rules could be adopted than (as has been suggested by the Principal Collector of Surat) those which have been introduced into the Bengal Presidency by Act X. of 1842, with such trifling alterations as may be requisite to adapt them to the circumstances of the towns in this part of India; one of the principal of which, perhaps, should be that the application for permission to raise the funds should at the same time specify the manner in which it would be most acceptable to the inhabitants that they should be raised. I think it desirable in such matters to avoid very minute legislation, the great object being to carry the feelings of the people with us, and to assure them that our arrangements are intended solely and exclusively for their benefit, which will be best accomplished by leaving the local authorities at liberty, within certain limits, to adapt their measures to local circumstances. Were a plan of this kind well arranged, and directed by judicious and zealous public officers, I should be very hopeful, from what I have observed of the disposition of the people of this country, that it would soon acquire general confidence, and become so popular as to lead to its voluntary extension over a much larger number of towns than might at first seem probable; but nothing would more effectually impede so desirable a consequence than an unaccommodating preciseness in the mode of working the system."

Extract Paragraph 11 *of a Report by* Mr. D. Blane, *Revenue Commissioner Southern Division, dated* 16*th October* 1843.

"Para. 11. With respect to the towns in which a provision for municipal purposes is required, the lists received from the Collectors are exceedingly imperfect. Contributions in some shape are already, I imagine, in force to a considerable extent. In the Konkun, the practice of serving by turns to furnish a night-watch for the protection of the villages is very general. A fund for the support of village police is raised in parts of the Sholapore Zillah, and some arrangement of a similar nature prevails, I imagine, in other quarters, and in many of the larger towns. The poorest description of villages might be exempted; but in all of the better classes a small contribution for municipal purposes, on some improved system, might, I think, be advantageously introduced. If the house-tax can be appropriated to this object, it may suffice for the present wants of the village community; otherwise the inhabitants might be rated as for the poor-rates in England, the machinery employed for which would, I conceive, though I have not the means by me of referring to the details, be found to afford valuable hints for the assessment of any local tax, whether extended generally to all considerable villages, or confined to a few of the principal towns."

Extract Paragraphs 9 *to* 13 *of a Letter dated* 14*th June* 1845, *from* Lieutenant NASH, *Superintendent Revenue Survey and Assessment in the Deccan, to the Revenue Commissioner Southern Division.*

" Para. 9. The only point noticed in your letter on which it remains for me to offer my opinion is the general arrangement under which the house-tax it is proposed to introduce into large towns should be 'assessed and collected,' and the application of the proceeds regulated.

" 10. There can be no doubt, I think, respecting the reasonableness of compelling towns to pay for their own particular expenses,—their roads, police, lighting, &c. Nor do I see on what ground the landed property in towns can claim any exemption from bearing a share in the general expenses of the country. The great towns have, perhaps, a greater interest in the defence of the country than any part of it, and more need of our courts of justice; and why the valuable land contained in them is not taxed with the rest of the country has always appeared strange to me. I should advocate not only the adoption of the proposed plan of meeting the municipal expenses, but the introduction of a *ground-rent tax* in aid of the general expenses of the country.

" 11. I observe that reference is made in the letter from the Government of India to an Act of Parliament, laying down rules for the manner in which municipal expenses are to be met in the Presidency towns in India. I have not been able to meet with any copy of the rules referred to; and without them I do not venture on offering an opinion in detail. I do not conceive that any great difficulty will be found in any town in classifying and taxing the houses under the direction of Punchayets. But it strikes me that it will be highly desirable that some Government officer should be *ex officio* a member of every body entrusted with municipal arrangements; that all misapplication of municipal funds should be punishable as if the funds were those of Government, the persons entrusted with the care and expenditure of the money being made liable to the penalties applicable at present by our Regulations to Government servants; and that, for the purpose of enforcing on towns the execution of their duties, the towns should be made liable to prosecution and fine wherever they are neglected.

" 12. In the Purgunna of Indee, where I was employed this year, I found the most extraordinary misapprehension existing regarding the property in houses. Many of the Mohturfa taxes have in effect become house-taxes in that part of the country. On the departure of an individual from a village, the Government tax is in danger. The Mamlutdar and Patels immediately put some other person in to *pay the tax,* and in a few years the house passes through the hands of half a dozen people. None of these take any care of the house, Government never repairs it, and the house in a few years disappears, while the ground still remains the property of some outcast, who re-appears again, perhaps, just as some enterprising shopkeeper has got leave to build on the ground.

"13. Such is the inconvenience connected with these revived claims, and such the difficulty all new settlers meet with in consequence of the confusion of titles in even villages, that to cure this evil alone I think a ground-rent tax throughout all towns and villages desirable. Where the tax cannot be realized by other means, I would enforce it by the sale of the land, and the buildings which stand on it. This would effect a transfer of the property, and so prevent many of the inconveniences now felt, and could hardly be complained of by any one."

Extract Paragraphs 26 *to* 41 *of a Minute by* Sir GEORGE ARTHUR, *dated* 1*st June* 1844.

"Para. 26. I have never yet seen a Native town or village in which I was not forcibly struck by the great want of some systematic provision for cleansing the streets, the cause (as an immense mass of medical and other evidence will testify) of the greater number of the epidemic diseases which frequently commit such fearful havoc among the Native population. Want of funds is the reason invariably assigned for the neglected state of almost every town or village; but besides the universal defect of the means of enforcing public cleanliness, each place has its peculiar want—of repairs to the town wall, of a supply of water, or of something also equally necessary to the comfort, health, or security of the inhabitants, to procuring which there is always the same obstacle of deficiency of pecuniary means.

"27. The people are generally ready to contribute towards the requisite expenses, and would probably do more, if their exertions were directed on any fixed and recognised system.

"28. Mr. Pringle's remarks on the means of providing and applying funds for such municipal purposes (paragraphs 38 to 41) seem to me to be very judicious; but he lays, I think, too much stress on the necessity of proceeding no faster, and in no other direction than the wishes of the inhabitants may seem to render advisable.

"29. As far as adopting no measures but such as they will allow to be generally beneficial, and the propriety of which they will admit, I entirely agree with Mr. Pringle; but I am convinced that if we wait till the Natives move in the matter of their own accord, nothing will ever be done on many points which are of the utmost importance. They might understand the value of walls to their towns in a disturbed district; of wells where there is no water; or of dhurumsalas where there is no resting-place for travellers; and would exert themselves to procure them: but I doubt much if they would do the same to clean a town, or remove any cause of injury to the health of the community.

"30. I think, therefore, that the expression of a wish on the part of any proportion of the inhabitants should not be required as an indispensable preliminary to raising funds for municipal purposes.

"31. On this principle I have framed the Draft of an Act [vide Appendix A], for which it will be necessary to apply to the Government of India, as we have at present no general legislative provision under which the object in view could be effected, and something of the kind seems absolutely necessary.

"32. In the general outline of the Draft, the provisions of Act X. of 1842 have been borne in mind.

"33. In some respects, however, the principle of the Draft differs essentially from that of the Act.

"34. For the reasons just noticed, the Draft Act does not require that the inhabitants should take the initiative. I am convinced that if really left to themselves, the inhabitants would seldom, if ever, do anything effectual, as bodies, for the improvement of their towns; and that unless provision is made for Government to take the initiative, in the event of the inhabitants neglecting to do so, the Act will be little better than a dead letter.

"35. I should, however, be content with obliging the inhabitants to do something; and, if they were found willing to act, would leave the money to be raised and appropriated, as far as possible, in the manner most in accordance with their own wishes and habits, and best suited to the local peculiarities of the places concerned. On this subject I fully concur with Mr. Pringle in the following observations [vide foregoing extract, paragraph 40].

"36. In accordance with these views, the Draft provides for raising the money required for municipal purposes in five several ways, according to the local peculiarities of the place affected.

"37. In large straggling towns, the first plan, that of a *ground-rent*, will, I incline to think, be found preferable to any other. It will also, I imagine, be found most consonant to local usage in many parts of the Southern Mahratta Country. There is, I think, much justice in the observations of Lieutenant Nash on this subject, in paragraph 10 of his letter No. 138, of the 14th June 1843, to the Revenue Commissioner Southern Division (where he argues on the absence of any good reason for exempting landed property in large towns from any contribution to the expense of the State, as is so often the case at present).

"38. Provision is made in the Draft Act for imposing a *house-tax* (the method preferred by the Government of India) in two different ways,—one by a uniform rate per cent. on the rent or yearly value of the premises, the principle legalized in Act X. of 1842, and recognised in the house assessment in this island.

"39. In many of our large inland towns, however, it will be found difficult to adjust the house-tax on this principle, owing to the obstacles alluded to by Mr. Pringle in the way of ascertaining correctly the yearly rent or value of the houses, and, when ascertained, of assessing the houses accordingly. In many such cases, the ruder method of assessment not unusual in Native towns may be adopted with advantage: all houses in a town are to be classified into a few classes, every house in each of which is to be assessed at a certain uniform rate. This method of course is less correct, and open to many theoretical objections; but it is simple, and, while it admits of affording relief from the objections pointed out by Mr. Pringle to a house-tax, regularly assessed on the yearly value of a house, it gives less opening for favouritism and oppression on the part of local officials, in places where the European superintendence is of necessity not very minute.

"40. In old walled towns, I quite agree with Mr. Pringle that a light *import duty* on a few of the principal articles of consumption would be a less objectionable and a popular mode of raising the requisite funds, and in many situations they might be raised, with still less inconvenience, *by a toll* on vehicles and cattle. In the annexed Draft, therefore, provision has been made for the adoption of either mode of taxation.

"41. I quite concur in the observations made by Mr. Pringle in paragraph 41, regarding the necessity of avoiding minute legislation on this subject—of assuring the people that our arrangements are intended solely for their benefit; and, with a view to promote this object, of leaving the local authorities at liberty, within certain limits, to adopt their measures for working the system to suit local circumstances; and the provisions of the Draft Act have been framed, as far as possible, to meet these views, of the soundness of which there can, I think, be no question."

9. The Draft Act for providing funds for municipal purposes (referred to in paragraph 31 of the foregoing extract from Sir George Arthur's Minute), together with another Draft Act providing for the abolition of the irregular cesses which then existed, and for the enhancement of the rate of excise and customs duties on salt, was submitted to the Government of India on the 6th July 1844.

10. The objects contemplated in the second Draft Act were accomplished by Acts XVI. and XIX. of 1844.

11. In regard to the question of taxation for municipal purposes, no notice was taken by the Government of India of the proposals submitted by this Government until 1847.

12. On the 11th December of that year, the Bombay Government were informed that "the President (of India) in Council would not sanction the enforcement of a contribution to which the people of the towns in the provinces might be opposed, and which might prove oppressive and injurious to the general prosperity"; but would be "happy to consider any scheme by which

the communities of provincial towns might propose to provide voluntarily for their health and comfort, by such self-imposed taxes as do not partake of the nature of town duties and tolls on trades or professions, and cannot interfere with the freedom of trade or intercourse." A Municipal Act, framed upon this principle, having been passed for Bengal some years previously to this communication (viz. in 1842), the Government of India were requested to extend that enactment (No. X. of 1842), with some modifications, to the Bombay Presidency. This request was preferred in a letter dated 24th July 1848; but it remained unnoticed for a considerable period, and was probably set aside, like the application of 6th July 1844, referred to in paragraph 9 of this Memorandum.

13. In the latter end of 1848, however, the attention of the Bombay Government was earnestly directed to the subject of municipal reform by proceedings in the Belgaum Collectorate (then in charge of Mr. J. D. Inverarity), which will be hereinafter described. These proceedings afforded such satisfactory evidence of the willingness and ability of the people, under judicious direction and assistance, to undertake and carry out local improvements within their own districts, that it was considered of importance to obtain the early sanction of the legislature to the formation of municipalities in the provincial towns of the Bombay Presidency; and under these circumstances every possible opportunity was taken by the authorities (as is apparent from the numerous letters which were addressed to the Government of India by Mr. Secretary Lumsden between the 29th December 1848 and 31st December 1849) urgently and forcibly to draw attention to the want of adequate legislative provision for the systematic prosecution of measures of municipal reform.

14. The result of these repeated applications was the publication, on the 11th August 1849, of the Draft of an Act "to enable improvements to be made in towns," which, with some modifications, was passed, on the 20th of June 1850, as Act XXVI. of that year.*

15. The views communicated by the Government of India in the Resolution of 11th December 1847 (as described above, in paragraph 12) would, in their full strictness, prohibit every kind of productive local impost except a capitation or house-tax, and such a prohibition was apparently contemplated in the Draft Act of 1849, alluded to in the preceding paragraph. In consequence, however, of representations which were made to the Supreme Government as to the extreme feeling of dislike which was known to exist in many parts of India to the imposition of a house-tax, the Draft Act was subsequently modified, and the law was passed as it now stands, admitting of municipal

* It is remarkable that the measure, which was adopted in 1850 as Act XXVI. of that year, was *almost in every respect identical* with that which ten years previously had been suggested as a desirable measure by that eminent statesman Sir George Anderson (vide paragraph 5 of this Memorandum).

funds being raised either by house assessment, by the levy of town duties, or otherwise.*

16. It is here necessary to inquire what was the state of the provincial towns throughout this Presidency, and what provision existed at the time of the passing of this Act for defraying expenses connected with the promotion of municipal objects.

17. The condition of the provincial towns was prominently brought to notice in an elaborate Minute by Sir George Arthur, dated 25th September 1843 (Appendix B), and his representations as to their excessive filthiness and consequent unhealthiness were fully confirmed by the statements of all the officers with whom Government were subsequently in correspondence on the subject.

18. The suggestions of Sir George Arthur, for the removal of the evils which he pointed out, were embodied in a circular, which was communicated to the several revenue and judicial officers throughout the country; but the carrying out of remedial measures was subsequently suspended, in consequence of the expected adoption of some general legislative measure on the subject.

19. When Sir George Arthur's Minute was written, the Mohturfa and other imposts, which were abolished by Act XIX. of 1844, were still in force, and it has been before stated that the proceeds of these taxes used to be partially devoted to the expense of conservancy and ordinary town improvements. On the abolition of these cesses, however, the Government of India expressed the opinion that such charges should not be defrayed out of the general revenues of the State, and the local Government consequently adopted a resolution to afford " no assistance for the improvement of the towns under this Presidency, unless the inhabitants themselves come forward with reasonable contributions."

20. The effect of this resolution was not to improve the state of things described in Sir George Arthur's Minute; and though at a later period, viz. in the early part of 1850, Government permitted the disbursement by the Magistrates for local improvements of the proceeds of fines levied under Section XIX. Regulation XII. of 1827, and Act XXI. of 1841, it may be generally stated that, at the period of the introduction of Act XXVI. of 1850, the condition of the provincial towns in this Presidency, in respect of sanitary and municipal improvement, had fallen into utter neglect.

21. Exceptions to this statement may be allowed in different degrees with respect to the towns of Sholapore, Gogo, Ahmedabad, Dhollera, Nassick, Surat, Belgaum, and some other towns in the Belgaum Collectorate.

22. In the five first-named towns, systematic provision for local requirements appears to have existed from an early period, and such of the particulars regarding these local institutions as can be ascertained from the records of Government are below described.

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* But when this alteration was made in Section VII. of the Draft Act, the necessity of a corresponding amendment in Section XII. appears to have been accidentally overlooked. This latter Section authorises the levy by distraint *only* of the arrears of house or land-tax.

SHOLAPORE.

23. In the town of Sholapore a Municipal Fund existed, formed by the proceeds of what was called the " Araba tax." This tax was a fee levied in the town and suburbs every Tuesday (being market day), at the rate of 3 pies on every large and 2 pies on every small shop, with a few exceptions. It was also levied in the form of a toll on certain articles of merchandize, at the rate of half an anna on every bullock-load, with a discount of 20 loads per cent. The toll was at one time levied on merchandize, whether imported or exported, or merely passing through the town. After the abolition of transit duties, however, the toll was exacted only on "Thul Mod" and "Thul Burreet," *i. e.* on goods brought from other places for sale at Sholapore, and on such as were purchased at Sholapore for transmission to other localities.

24. The Araba tax was originally imposed in A. D. 1790-91, by Ramchunder Shivajee, Mamlutdar of Sholapore, under the Peshwa's Government, to meet the expense of employing Rukwaldars for the prevention of robberies within the town, which were then of frequent occurrence. The proceeds of the tax subsequently came also to be appropriated to the repair of the dilapidated town walls.

25. On the passing of Act XIX. of 1844, this tax appears to have been swept away by the stream of general abolition.

26. In 1846, the re-imposition of the Araba tax was authorised by the local Government, with the consent of the inhabitants, for the purpose of completing the repairs of the town wall ; and this authority was renewed by Government in 1849. But though the tax was re-imposed for the special purpose of repairing the town wall, the proceeds appear to have been also applied to other municipal objects.

GOGO.

27. From a very early period funds for municipal purposes had been voluntarily raised by the inhabitants of Gogo from three distinct sources, viz :—

1st.—By the levy of a per-centage of 4 annas on goods imported into or exported from the town by land.

2nd.—By the levy of an anchorage fee of 4 annas on all boats, not belonging to the port, which put in there for water.

3rd.—By the levy of a per-centage of 4 annas on all imports and exports, whether by sea or by land.

28. The sums realized by each of these levies were formed into separate funds, under the designations of—

1st.—The Paj Dhurmadao Fund, or fund for the repair and construction of causeways and bunds, and also for charitable and religious purposes, such as providing food for indigent travellers, and supplying oil, &c. to shrines and temples.

2nd.—The Dhurum Tulao Fund, or fund for the repair and construction of tanks.

3rd.—The Town Wall Fund, or fund for keeping the town wall in repair, and also for making roads in the town and neighbourhood.

29. In 1849, however, the merchants and traders were induced to consent to an alteration in the system of taxation above described. In lieu of the levies by which the Paj Dhurmadao and Town Wall Funds were supported, and which were found to operate vexatiously, they agreed to the levy of a tax of five annas on each package of the following articles of trade, imported into or exported from Gogo, and of an anna and a half on each pack of wool and raw cotton sold in the town, or exported by sea. It was also agreed that the collections, instead of being sub-divided, as heretofore, under different heads, should form but one fund.

Cotton piece goods, Europe and country.
Silk cloth.
Woollen cloth.
Cochineal.
False amber.
Indigo.
Coffee.
Sal ammoniac.
Tea.
Pepper.
Copperware.
Ivory.
Shawls.
Brass sheets.
Pachuck.
Silk, raw.
Cloves.
Cotton twist and yarn, Europe and country.
Quicksilver.
Cardamoms.
Myrobalans.
Vermilion.

30. The collections above referred to, or at least those on account of the Paj Dhurmadao Fund (which appears to be of most ancient date), appear to have been originally made by the Mahajuns or corporations of the trading community.

31. The collection and management of the Paj Dhurmadao Fund and of the other funds appear to have been subsequently undertaken by the Collector of Customs, with the consent of the Mahajuns and of Government, in consequence of the want of unanimity among the Mahajuns as to the appropriation of the funds.

AHMEDABAD.

32. The expense of municipal improvements in Ahmedabad was defrayed out of a local fund, raised by the levy of an import and export duty at the town gates on the articles specified below :—

Import.

Groceries and spices, in all 223 articles	One per cent.
Sugar and sugarcandy	
Molasses or jagree	
Cotton cloths	
Tutenage	
Ivory	
Silk	1½ per cent.
Ghee	2½ per cent.

Export.

Cloth, cotton	Half per cent.
Silk	
Silk and thread	
Gurbh soot, &c.	

33. These duties, prior to the passing of Act XIX. of 1844, were levied under Regulation XII. of 1831, and under that Regulation the proceeds could only be applied to the construction and repair of the town wall.

34. After the passing of Act XIX. of 1844, no legal authority existed for levying these duties ; but Government considered that it would be unwise wholly to relinquish the means of carrying out works of a municipal character in the city of Ahmedabad.

35. As the city walls had been completed, the export duty sanctioned by Regulation XII. of 1831 was abolished by Government; the import duty on cotton piece goods (which was represented to be productive of much inconvenience to the people) was also remitted, but the import duty on the other articles above specified (as it was paid without dispute) continued to be levied, and the proceeds applied to municipal purposes generally, instead of, as heretofore, only to the construction and repair of the town wall.

36. A further revision of the original system of taxation was authorised by Government in August 1851. On this occasion the tax of one per cent. was remitted on all the articles of grocery referred to in paragraph 32, with the exception of the six articles of sugar, sugarcandy, betelnut, pepper, cloves, and cardamoms. It was arranged that on these six articles, and on ivory and tutenage, the tax of one per cent. should be continued to be levied; that on silk and ghee the tax of one and a half and two and a half per cent. respectively should also continue to be levied; that the tax on jagree, instead of one per cent., should be an anna per jar or pot, and half a rupee per cart-load ; and that, in lieu of the taxes relinquished, the following imposts should be levied :—

One per cent. on cotton yarn imported.
Rs. 2 on each chest of cochineal imported.
Rs. 3 on each cask of ditto imported.

37. Disbursements from the Ahmedabad Municipal Fund, which is still called the Town Wall Fund, are made (always with the previous sanction of Government in each instance) under the supervision of a Committee composed of the Zillah Judge and the Collector.

DHOLLERA.

38. A fund for municipal purposes, formed by voluntary subscriptions, had existed in Dhollera ever since the year 1805 or 1806. It was first established by the exertions of Sir Miguel de Lima, Mamlutdar of the district.

39. The nature of the fees levied, and the mode of collection, are detailed in a foot-note.*

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* *Amdanee* (*import*).

On goor, ghee, oil, castor, surseea oil, jeera, mustard, meetee, &c. each cart-load with four bullocks at 4 annas, and with two bullocks 2 annas ; each pothee-load and ass-load from "Charun de pal" at 1 pie and from others ½ pice ; cotton, for each cart containing one dokra (large bale) at 1 anna ; kulla, kuppas, kuppaseea, for each cart with four bullocks 4 annas, and with two bullocks 2 annas ; cloth or piece goods, on each cart with four bullocks 4 annas, and with two

40. The fund was originally formed for the construction and repair of tanks in the neighbourhood of Dhollera, where the scarcity of water at one time occasioned great distress. Latterly, however, the collections have been also applied to the construction of roads and bridges in the same neighbourhood.

41. The collection and management of the fund, until the year 1843, were vested in the Collector of Ahmedabad, under the control of Government. This arrangement is said to have been originally effected at " the understood desire" of the contributors. In 1843 Government authorised the appointment, for the management of the fund, of a Committee composed of the Mamlutdar, the Sir Karkoon of Customs, and four or five of the principal inhabitants ; but the Committee were not vested with authority to make any outlay without the previous sanction of the Collector and of Government.

NASSICK.

42. In the town of Nassick provision for municipal purposes by means of a kind of shop-tax (Kurputtee) appears to have existed from an early date. The average annual proceeds amounted to about Rs. 700. But no information can be discovered on the records of Government as to the origin, constitution, or management of this local fund.

43. Of the five local funds above alluded to, that of Sholapore, as stated in paragraphs 23 to 26, was abolished on the passing of Act XIX. of 1844, and subsequently re-created. The other similar funds do not appear to have been at all affected by that Act.

BELGAUM.

44. The resolution of Government which is alluded to in the 19th paragraph of this Memorandum, to afford no assistance for the improvement of towns, " unless the inhabitants themselves come forward with reasonable contributions," was, with respect to Belgaum, followed by the most satisfactory results.

45. Being left to their own resources, the principal inhabitants of Belgaum, under the able guidance and advice of the Magistrate, Mr. Inverarity, formed themselves into a Committee, and in the course of four months constructed anew, in a solid and durable manner, all the streets and lanes of the town, the length of road thus made by them amounting in all to nine and a half miles. Subscriptions were raised to defray the expense of the work, and those inhabitants who did not subscribe to the general fund were left at liberty to " construct out of their own means the portion of the street immediately in front of their own residences." Nor was the spirit of improvement confined to Belgaum itself:

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bullocks 2 annas; mango, khirnee, kokree, tamarind, amboleea, khaktee, and vegetables are exempted from fee on account of the Dhurum Tulao Fund.

Ruwangee (*export*).

On a cart with four bullocks, ditto with two bullocks, pothee, camel and ass-load, the fee is levied as in Amdanee ; if the quantity be small, the fee is taken according to estimated weight. No fee is taken on surbarrah (bundle of firewood). For a cart-load of kuradee with four bullocks 4 annas is taken, and with two bullocks 2 annas.

in more than twelve hundred towns of the Belgaum Collectorate the inhabitants reconstructed the streets and roads at their own cost, and the inhabitants of nearly three hundred towns in that Collectorate expressed a strong desire to be assisted in the formation of local funds for municipal objects.*

SURAT.

46. Equally satisfactory at Surat, as in Belgaum, were the results which followed the resolution of Government to withhold, except as a grant-in-aid, sanction to expenditure for local objects.

47. The periodical outlay which, prior to that resolution, Government were in the habit of incurring on this account, having been discontinued, the community of Surat came forward with offers to provide funds for local purposes by means of self-taxation; meetings were held by the inhabitants, a Committee of four Native gentlemen of different persuasions were appointed to carry out details, and Government were requested, after much discussion and deliberation, to permit the following scheme of local taxation to take effect:—

1. Silk cloth and thread
2. Europe, China, and Bengal piece goods, and cotton yarn.
3. Sugar, molasses, and jagree
4. Lac
5. Betelnut
6. Copper and brass
7. Black pepper

At 1 per cent. upon valuation.

8. Mangoes, at 2 annas per Surat maund.
9. Ghee, at the rate of 4 annas per Surat maund.

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* Among the high encomiums which were bestowed on Mr. J. D. Inverarity by Government, and by the Court of Directors, for his laudable exertions in the Belgaum Collectorate, we find the following :—

" Mr. Inverarity deserves the highest credit for the zeal and judgment combined which have led to such gratifying results. They verify the opinion expressed only recently * * * that it is only where zealous and intelligent Magistrates exert their personal influence with the people that Government can expect the inhabitants of our large cities to take an interest in municipal matters, and to come forward to effect improvements for their own welfare, and at their own cost, the expense of which has fallen in too many instances entirely upon the Government."—*Minute by Sir George Clerk, dated* 18*th November* 1847.

" Mr. Inverarity deserves the highest credit for his admirable exertions ; and his success evinces what may be done towards directing the inhabitants of our towns in the path of municipal improvement."—*Minute by Mr. L. R. Reid, dated* 22*nd November* 1847.

" We attach much importance to the efforts of Mr. Inverarity, who by his personal influence, exerted with judgment and address, so justly calling for our commendation, has accomplished so much at Belgaum."—*Despatch from the Honorable the Court of Directors, dated* 4*th December, No.* 38 *of* 1850.

" These results are highly creditable to Mr. J. D. Inverarity, whose zealous and judicious exertions in the cause (of municipal reform) have already received our warm commendations."—*Despatch from the Court of Directors, dated* 18*th February, No.* 4 *of* 1852.

10. Spirits, country, 2 annas per gallon.
11. Toddy, at ½ anna per maund.*

48. Government were very desirous, as will appear from a Minute by Lord Falkland, dated 19th April 1849, of which an extract is given at the foot of this page,† to afford to local communities all possible encouragement in schemes of the nature above described. But in consequence of the total absence of legislative authority to the levy of local taxes, it was apprehended that difficulties would attend the collection of such cesses, and no immediate steps were therefore taken by Government for the formation of municipal funds, either at Belgaum or Surat.

49. On the promulgation of Act XXVI. of 1850, the Government of India directed that "great care should be taken by the local officers, and by the Government, that the Act is not put in force in any place contrary to the general wish of the inhabitants." In 1854 it was ordered, that before recommending the introduction of the Act into any town, the local officers "should endeavour to discover if the wish expressed is *real*," as well as *general*; and also "if there be no large body of influential persons who are, it may be silently, but resolutely opposed to the Act." Finally, the Honorable Court of Directors, in a despatch which was furnished to the Bombay Government in the early part of 1855, enjoined "that the Act should not be put in force in any place where the bulk of the population has not, after full acquaintance with its objects, declared unequivocally in its favour."

50. These instructions have been as far as practicable observed by Government. They were also communicated for the guidance of the local authorities, but with an intimation that the caution enjoined by the Supreme Government was not held to debar them "from exerting, within legitimate bounds, the influence which they derived from their official position, in inducing the principal inhabitants of the larger towns to co-operate in securing the benefits which the Act is intended to promote.‡

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* These proceedings at Surat took place under the auspices of the Magistrate, Mr. P. Stewart.

† "It must be remembered that there is a material difference between the voluntary payment and the compulsory levy of duties like those under consideration. The one must be regarded as a mere *contribution*, which has been self-imposed by the inhabitants of a city or district, for purposes of general convenience, and even of necessity, and the local community are therefore the proper and only judges of whether it should be persisted in or rejected as vexatious. The latter being levied by the officers, and applied to swell the general revenue of the State, Government is more directly concerned in the question of the policy or general effect attending it.

"When Government refuses to defray the expense of sanitary and local improvements, it in point of fact recognises the right of communities to provide the necessary means of relief by recourse to self-taxation."—*Minute by Lord Falkland, dated* 19*th April* 1849.

‡ As bearing on the subject of the instructions to local officers mentioned in paragraph 50, the following extract of a letter from Mr. Secretary Lumsden to the Magistrate of Surat, dated 17th March 1849, may be here not inappropriately quoted :—

" It would seem to be a natural consequence of associating the chief merchants and inhabit-

51. Under these somewhat adverse circumstances, three hundred and thirty-six towns and villages within the Bombay Presidency were, at the end of December 1855, brought under the operation of Act XXVI. of 1850. The names of the places alluded to, and some interesting statistics relating to them, are exhibited in a statement which is attached to this Memorandum as Appendix C.

52. The statement, it will be observed, includes the towns of Sholapore and Gogo, and since the application to these places of Act XXVI. 1850, the local funds which are described in paragraphs 21 to 31 have been superseded. From the inhabitants of the towns of Ahmedabad, Dhollera, and Nassick (at which places also voluntary local funds exist), applications have been received for the introduction of the Act, and it is probable that the measure will be extended to these towns at an early period.

53. It has always been considered a matter of regret, that when Act XIX. of 1844 was passed, simultaneous provision was not made for taxation for municipal purposes. Of this omission a partial explanation can be discovered in the records of the Bombay Government.

54. It is stated in paragraph 9 of this Memorandum, that with the Draft Act which forms Appendix A was submitted to the Government of India a Draft Act providing for the abolition of the irregular cesses which existed prior to 1844, and for the enhancement of the rate of excise and customs duties on salt. These drafts were submitted with a letter dated 6th July 1844. But this communication does not appear to have been immediately brought under the consideration of the Legislature; for on the 27th July 1844 a separate Act (No. XVI. of that year) was passed, for increasing the excise and import duties on salt, and of this Act the preamble declares that "inquiries which have been instituted as to the origin and extent of certain town duties and local cesses within the Presidency of Bombay, with a view to their abolition [of which inquiries the result was the communication from the Bombay Government dated 6th July 1844] have not yet been completed."

55. The additional impost on salt which was ordered by Act XVI. of 1844, and the absence of any corresponding relief from taxation in other respects, occasioned considerable excitement in many parts of the country, and in Surat caused rather serious riots. In consequence of these disturbances, which were reported to the Government of India, they considered it necessary, without delay, to abolish town duties, &c. in the Bombay Presidency; and this

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ants of a large and populous place with the local authorities in a Committee of Management, that if the conduct of European officers be distinguished by temper and discretion, they will always command the willing co-operation of the Native members in carrying out any measures for the general good. It seems equally to follow that the increased local consideration, which the Native members will not fail to derive from the performance of their novel duties, must result in their taking a lively and increasing interest in those duties."

The foregoing extract from Mr. Secretary Lumsden's letter may be regarded as an exposition of the intentions and expectations of the authorities when the subsequent instructions as described in paragraph 50 were issued.

measure was accomplished by a short Act (XIX. of 1844), which was suddenly passed on the 19th of September of that year.

56. In the then existing state of public feeling, it was probably considered unadvisable to take any measures which could be calculated to prevent or retard the restoration of tranquillity and general contentment (a result which was to be expected from the passing of Act XIX. of 1844), and this is the only explanation which can be suggested of the postponement of the necessary legislation for the provision of funds for municipal purposes.*

57. The taxes which were abolished by Act XIX. of 1844 were not such as a wise and paternal Government would impose or continue for ordinary fiscal purposes; but they are quite unobjectionable as local and municipal taxes, and, in fact, are precisely the kind of imposts which, under Act XXVI. of 1850, municipalities are empowered to impose *de novo* for purposes of local improvement.

58. If, therefore, instead of striking those taxes off the Government rent-roll, and leaving it to the members of each urban and rural community to combine and re-impose them after they had discovered the want of local funds by years of privation of all public improvements,—if, instead of the measure which was actually adopted in 1844, it could have been arranged to transfer the taxes in question from the Government books to those of municipalities, —there can be little doubt but that such an arrangement would have been attended with vast benefits to the country.

59. That an arrangement like the one here contemplated would, under ordinary circumstances, have been a perfectly practicable measure, is proved by recent proceedings in the Sattara territory.

60. The Sattara districts not having been yet brought under the Regulations and Acts of the Government of India, in these districts the cesses, which were abolished in the older provinces in 1844, are still levied on account of Government, except where such revenue has been voluntarily relinquished. It was suggested to Government by Mr. H. B. E. Frere, in August 1850, that as this revenue, which was estimated at upwards of one lakh and three thousand rupees, would cease to be collected by Government after the extension to the Sattara territory of Act XIX. of 1844, the means of promoting public improvements in the country would to that extent be lost, unless arrangements could be devised beforehand to guard against such a contingency. As Act XXVI. of 1850 had been passed a few months previously, it was considered that a great impetus would probably be given to the creation of municipalities under that Act, if Government consented to remit their claim to cesses abolishable by Act XIX. of 1844 in every town or village of which the inhabitants might agree to the re-imposition of the same, or similar imposts, with a view to the formation of municipal funds under Act XXVI. of 1850.

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* Besides the absence of provision for local improvements, another evil was produced by the sudden manner in which Act XIX. of 1844 was passed,—it precluded a previous settlement of the claims of Hukdars.

61. Government readily approved and sanctioned this proposal; and the perfect success* which has attended the experiment is testified by Appendix C. From that statement it will appear, that of the total number of three hundred and thirty-six towns and villages to which the Municipal Act has been applied, so large a proportion as two hundred and ninety-two are places within the Sattara province.

62. The general progress which has been hitherto made in this Presidency in promoting sanitary and municipal reform cannot be considered satisfactory; and the views of Government on this subject are explained in the following extract of a Resolution which was passed under date the 21st May 1855:—

" Government have no doubt that the little progress which has hitherto been made in bringing the principal towns and villages of this Presidency under the provisions of Act XXVI. of 1850 is owing, in a great measure, to the indifference of the Native communities to sanitary and municipal improvements, and their jealousy of being taxed for measures, the benefit of which their ignorance prevents them from appreciating.

" But it is evident that the want of progress in this respect is also in many instances due to a want of interest in municipal improvement on the part of the officers of Government, and an absence of judicious and systematic efforts, by which the ignorance of the people regarding the intention and advantages of Act XXVI. of 1850 might be removed."

63. In November and December 1854 the Bengal Government had under consideration the expediency of modifying Act XXVI. of 1850, to the extent of superseding the voluntary principle of that enactment. It was proposed to dispense with the necessity of a petition from the inhabitants of a town previous to the introduction of the Act, and to empower the local Government to put in force Act XXVI. of 1850 in any place within its jurisdiction whenever such a measure might appear advisable. This proposal was referred for the opinion of the Bombay Government, and was entirely approved by it, but appears to have been subsequently abandoned, on the ground that it was opposed to the views and intentions of the Honorable the Court of Directors.

64. As the little progress which has hitherto been made in this Presidency in procuring the adoption by Native communities of Act XXVI. of 1850 is unsatisfactory, so also is the mode of procedure by municipalities in carrying out the provisions of the Act in those places into which it has been introduced.

65. The Municipal Rules, which under Section VII. Act XXVI. of 1850

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* The only difficulty which has occasionally arisen in carrying out the arrangements alluded to is connected with the question of compensation to Inamdars, and others, who have suffered loss in consequence of the abolition, by Government, of particular cesses, in the proceeds of which such Inamdars, &c. were sharers, or which they were previously empowered to levy on their own account. Government have resolved that all claims of this description shall lie over for the present, being meanwhile got ready for adjustment immediately on Act XIX. of 1844 becoming law in Sattara.

are framed for the guidance of municipal bodies, are at present drawn up by each municipal commission, on its formation, according to the best of its collective judgment and ability, and without any communication with commissions previously appointed, or information as to the rules in force in other municipalities. Under these circumstances, the provisions of the rules passed for the several towns are necessarily various and contradictory, and a source of confusion is thus opened, which has been found to be productive of much embarrassment.

66. In the plans of taxation which are proposed with the view of raising the requisite funds for municipal purposes, there is a frequent absence of all defensible principle; and with respect to the objects for which the Act is made use of, very great inconsistency is remarkable,—schools and dispensaries being maintained in some places, while in others such institutions seem to be unthought of.

67. Government have now under consideration what measures it would be expedient to adopt with the view of correcting these evils. The most obvious means of so doing, should it be found practicable, will, it is considered, be to introduce an agency of an organised nature, and co-operative throughout the Presidency, for the instruction of the people with regard to the real objects of the enactment, and for guiding them in its application, without interfering with their privilege of self-government under it.

68. As these objects are so intimately connected with the enlightenment and civilization of the country, it has been suggested that their inculcation among the people might be most advantageously entrusted to the agency which has just been organised for their general instruction, and on this point the opinion of the Director of Public Instruction has been requested by Government.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX A.

DRAFT OF AN ACT PROPOSED BY SIR GEORGE ARTHUR IN 1844.

An Act for enabling the Inhabitants of any Place of Public Resort or Residence under the Presidency of Bombay, not being within the limits of the Islands of Bombay and Colaba, to make better provision for purposes connected with Public Health and Convenience.

I. It is hereby enacted, that if it shall appear to the Governor of Bombay in Council that it is desirable to make better provision for the making or repairing, cleansing, lighting, draining, or watching, of any public streets, roads, drains, or tanks, or for effecting any other local purpose, with a view to promote the health, comfort, or convenience of the public, or of the inhabitants in any town, suburb, settlement, or place of public resort or residence, within the Presidency, it shall be lawful for the said Governor in Council to authorise the same in the manner following.

II. It is hereby enacted, that the Governor of Bombay in Council may, at his discretion, appoint any number of persons, being inhabitants of the place, or servants of Government in the place, or in the Collectorate wherein it is situated, to be a Committee for the purpose of effecting any local objects of the nature specified in the preceding Clause of this Act.

III. And it is hereby enacted, that all vacancies occurring in such Committee, from whatever cause, may be filled up by the remaining members, subject to the sanction of the Governor in Council, or of such other authority as the Governor in Council may appoint.

IV. And it is hereby enacted, that such Committee shall have power to raise, by any of the means hereinafter mentioned, the funds necessary for effecting the objects aforesaid: provided that the order of the Governor in Council appointing the Committee shall specify the particular means whereby such funds are to be raised.

V. And it is hereby enacted, that such funds may be raised by any of the following means:—

1*st.*—By a ground-rent, to be levied on all lands, houses, and premises within the limits of such town or place: provided that the order of the

Governor in Council shall fix the maximum rate per square yard, which shall not be exceeded.

2nd.—By a house-tax, assessed at fixed rates, on each class of premises in such town or place: provided that the order of the Governor in Council shall fix the number of classes under which all premises within such town or place shall be classified for assessment, and the rate leviable on each class, which rate shall not be exceeded.

3rd.—By a house-tax, assessed at an uniform rate per cent. on the rent or yearly value of all premises within such town or place: provided that the order of the Governor in Council shall fix a maximum rate per cent. on the rent or yearly value of the premises, which rate shall not be exceeded: provided, also, that not more than one rate of ground-rent or of either description of house-tax shall be raised in any one year, without the express sanction of the Governor in Council.

4th.—By a town duty, leviable on articles entering such town or place, for consumption therein: provided that the order of the Governor in Council shall specify the articles, and the rates of duty to be levied thereon, which shall in no case be exceeded.

5th.—By a toll on all vehicles and cattle entering or passing through such town or place: provided that the order of the Governor in Council shall specify the vehicles or cattle liable to toll, and the rates of such toll, which shall in no case be exceeded.

VI. And it is hereby enacted, that the Governor in Council shall in every case prescribe such rules for every Committee as may appear necessary for the proper collection and administration of the funds realized under this Act, and shall have the power of removing any member of every such Committee, on its appearing that the security or efficiency of the trust is in danger of being impaired; and in case of no person being named, within one month, by the remaining members of the Committee, to the satisfaction of the Governor in Council, to fill any vacancy in the Committee, however occasioned, the Governor in Council, or any officer duly authorised by him, may appoint any qualified person to fill such vacancy.

VII. And it is hereby enacted, that the general rules enacted for the collection of the Government revenue shall be applicable to the collection of rates or duties under this Act; subject to such limitations and restrictions as the Governor in Council may see fit to impose.

VIII. And it is hereby enacted, that the Local Committee may make all necessary contracts, and appoint such servants, with reasonable salaries, as may be required to carry out the purposes for which such Committee was appointed: provided that no member of any such Committee shall be personally liable in respect of any such contract entered into by such Committee. But the said Committee, and every member thereof, shall be liable for the misapplication of all monies collected by their authority, under this Act, in the same manner as if such monies had formed part of the Government revenue, and as if the members of the Committee had been the servants of Government.

IX. And it is hereby enacted, that accounts of monies raised or expended under this Act shall be kept by every such Committee, in such form, and with such vouchers, and rendered at such periods, as the Governor in Council, or any officer appointed by him to receive such accounts, may from time to time require.

X. And it is hereby enacted, that the names of the Local Committee, and the nature, object, and maximum amount or rate of the taxes they are authorised to impose, shall be conspicuously written up in one or more places of the most public resort in the town or place in which such Committee shall be appointed, and a copy of this Act, in the Vernacular language of the district, with copies of all subsidiary rules enacted by the Governor in Council, or other competent authority, for regulating imposts levied under this Act, and of all accounts of monies so collected or expended, shall be kept in some public office in the town or place in which such Committee may be appointed, and shall be there open to the inspection of all parties liable to such impost.

XI. And it is hereby enacted, that no rate or assessment imposed under authority of this Act shall be invalidated for defect of form, and it shall be sufficient if in any such rate or assessment the property assessed shall be sufficiently identified, and it shall not be necessary to specify the name of the owner or occupier thereof.

XII. And it is hereby enacted, that it shall be competent at all times to the Governor in Council to dissolve any such Committee, and to appoint any person or persons to inquire into and report upon the conduct of such Committee, or of any members thereof, in the execution of their trusts; and such person or persons so appointed shall, in the execution of the duty entrusted to them under this Section, have the same powers as are possessed by Zillah Magistrates, to send for persons, papers, and records, and to compel the attendance or delivery of the same, and to examine witnesses on oath; and resistance to the authority, or non-compliance with the legal demands of such person or persons, acting in execution of the powers conferred by this Act, shall be punishable in the same manner as similar offences against the authority of a Zillah Magistrate.

APPENDIX B.

MINUTE BY THE HONORABLE SIR GEORGE ARTHUR,

DATED PARELL, *25th September* 1843.

I have been very much struck, during my visits to the Deccan in the present and preceding year, by the excessive filth which was apparent in the neighbourhood of the habitations of Natives everywhere, but actually *on* the high roads, made and kept in order by the direct agency of Government.

2. The by-streets of the city of Poona are as dirty as those of the remotest towns; and of the numerous villages which I have passed through, in the course of several tours which I have made in different directions, to places at a distance from Poona, I have not seen a single hamlet which was an exception to my assertion. Some of the towns, such as Joonere, Narraingaum, and Kheir, were worse than others, though, from their greater size and importance, the contrary might have been expected; but *all* were filthy *in the extreme.*

3. I was told by intelligent officers with whom I have conversed on the subject, that the first impression which had been made on me would wear off as I became more used to the habits of the people; but this I have by no means found to be the case.

4. I was also told, that though there was much dirt outside, the habitations of the people were neat and clean within. The few opportunities I have had of judging have, however, by no means confirmed this assertion, unless it is to be understood *relatively* to the excessive dirt which is observable out of doors; and I can hardly believe that a people so totally regardless of order and cleanliness externally can be very attentive to them within their habitations.

5. Be that, however, as it may,—the dirt observable outside is amply sufficient to cause the most serious detriment to the health of all in the neighbourhood; and I cannot but believe that the pestilence which, in the various shapes of cholera, endemic fever, &c. continually commits such havoc in the villages of a province, the climate of which appears so remarkably healthy, must be in a great measure owing to the want of proper cleanliness and ventilation in the towns and villages; and this impression I find confirmed by the opinions of all the most experienced medical men with whom I have had an opportunity of conversing on the subject.

6. Much might be said on the moral effect of not enforcing, by every means

in the power of Government, habits of neatness, cleanliness, and order: a want of such habits is a mark and an effect of a low state of civilization; but it is one of those effects which reacts, and becomes, in turn, one of a vast number of causes which tend to *keep* the people of a country in such a low state of civilization. This, however, is a branch of the subject to which I will here only allude, as I am content to rest my argument, for the necessity for Government taking active steps to enforce greater cleanliness, on the positive and evident physical evils which spring from permitting heaps of matter, obviously productive of malaria, to accumulate in places where large numbers of human beings are constantly exposed to its poisonous influence.

7. Act XXI. of 1841 gives to the Magistrate considerable powers for removing local nuisances, and enforcing cleanliness in towns and villages. If the Act be not found in practice effectual for the end proposed, its defects should, ere now, have been pointed out by the local officers. I am of opinion, however, that a more vigorous exercise of the powers it confers would go a great way towards correcting the evils complained of.

8. But there are some causes of a want of neatness and cleanliness in the villages which, it strikes me, are not capable of correction simply by the power conferred by this Act, and I will briefly notice them, with such additional remedies as suggest themselves.

9. I.—The want of properly made roadways in large thoroughfares. With the exception of a very few of the great streets in some of the larger towns near European stations, the streets are almost invariably destitute of made roads, and in the state into which an unmade roadway through a town would naturally fall, where no attempt is ever made to remove accumulations of dirt and rubbish.

10. It is often in such situations difficult, if not useless, to enforce on the owners of houses the obligation of each householder keeping the road in front of his house free from dirt or obstruction. Something may be done in fine weather, but, during the monsoon, the inequalities which are naturally formed in an unmade and undrained road become receptacles for mud, which, even without any addition from rubbish thrown in the street, is unavoidably formed by the action of the rain on the road itself, and the unburnt brick and mud of which so large a portion of the walls in every town are built.

11. In such situations, no effort of the neighbouring householders can keep the streets clean, and a necessary preliminary to enable them to do so is to make good roadways, with properly constructed side-drains, in all large streets and thoroughfares.

12. The principle of making such roads being once understood, the Natives in any town or village could easily construct them for themselves.

13. I have frequently seen a small stream passing through a town or village, containing water, perhaps, only in the rains, but at that season, and for a couple of months afterwards, forming, where the road crossed it, a slough, dangerous to carts, and inconvenient to passengers. A substantial drain or

small bridge in such situations would remove any obstructions of the kind, and might, in a great number of cases, be built by the villagers themselves, without any other aid than possibly a rough plan to work on.

14. II.—The dilapidated state of the village walls is a serious inconvenience to the villagers in other ways than by obstructing any thoroughfares which pass near them. I have heard it argued, that the general state of dilapidation in which we see the walls of villages in our own territories was a sign of the confidence of the inhabitants in the efficiency of the protection we afforded to their lives and property. I should doubt this conclusion for many reasons: the system of police is the same in a walled as in an unwalled village, and the former are certainly reckoned by the Natives the more secure from robberies by gangs, as well as petty depredators. The people of a thriving village often repair the walls of their own accord, and at their own expense; and in Jagheer villages, in our own territories, much attention is paid to the state of the walls, though our police protects them as well as it does our own villages.

15. I incline, therefore, to think that the dilapidated state of the walls of most of our villages is caused by the circumstance of their repair not being the particular business of any one individual, and having, therefore, been much neglected since we have occupied the country, and so materially abridged the villagers' powers of self-government.

16. There can be no doubt but that, even where the police is most perfect, good village or town walls are a most material assistance in preventing robbery.

17. Whether it would be worth while, for police objects, to go to any considerable expense for their repair, is another question; but there can be no doubt that it is very desirable, and well worth going to some expense, to adopt any steps which would lead to their being either rebuilt, or entirely cleared away, and thus prevent them from being, as they usually are at present, a mass of shapeless ruins, blocking up pathways, and forming unsightly heaps of rubbish, and giving to every village, however thriving in other respects, an indescribable air of poverty and desolation.

18. In many parts of the Deccan, I am informed, the Mirasdars of the villages are bound to keep the walls in repair, each of the ancient Miras (Thulls) divisions of the village lands having a certain length of wall assigned to it, for the preservation of which, in former times, the owners of that Thull were, by the custom of that village, held responsible.

19. This custom was, I am informed, revived by Lieutenant Wingate, in several instances, in the districts formerly under his charge, and in several cases the villagers of their own accord agreed among themselves to repair their walls on the same system. Where the custom has once been prevalent it might probably be revived, without much difficulty, by the exercise of a little tact on the part of the local officers; and in almost every case the inhabitants of a village would be found willing to execute for themselves a very large proportion of what may be required, especially if aided by Government in such points as the repair of the gateways or gates, or of those portions of the wall,

the obligation to rebuild which formerly fell on families no longer resident in the village.

20. III.—A very common cause of the ruinous appearance of the inside of a village is, I am informed, the difficulty of clearing or turning to any useful account spaces of ground formerly occupied by the houses of such families, and still held by custom to be their property, and to be reclaimable as building ground for his house by any member of the family who may appear to assert his right. Years may have elapsed since the family left the village, and all trace of its members may have been lost; but the sites of their houses still remain covered with heaps of ruins, for the removal of which there are no public funds available, whilst no one will clear them for building or other purposes, owing to the difficulty of establishing a good title to the land.

21. The latter difficulty might probably be got over more frequently than it is at present, if the local officers would pay a little attention to the subject. Every search should be made for the owner of the spot, and every inducement held out to him, if not to return and build, at all events to clear and level or sell the spot of land. If no owner could be found, or if he persisted in leaving the spot of ground in its existing state, covered, as is usually the case, with heaps of ruins and rubbish, the Magistrate might proceed to clear it, under the provisions of Act XXI. of 1841; and if the materials removed did not cover the cost of so doing, the land itself would, I conclude, become liable, under the general regulations, and might be sold to defray the expense.

22. IV.—One of the most fruitful sources of malaria in and about villages, as well as an almost insuperable obstacle to enforcing order and cleanliness, is to be found in the patches of prickly-pear, the remains, probably, of former hedges, but which now serve scarcely any other purpose than than of harbouring noxious reptiles and vermin, and not unfrequently affording shelter to thieves.

23. The Natives are fully alive to the benefit which will result from extirpating this plant, and frequently make considerable efforts with this object in view.

24. In almost every case, probably, each villager may be made to clear his own lands, and places in the vicinity of his own house. Pieces of Government lands, or of land without an owner, may be cleared, in many cases, with the assistance of the Mhars of the village, receiving some kind of remuneration for so doing. A different arrangement may be required in almost every different village; but there are few where the object may not be accomplished by the help of some assistance from Government: such assistance should, however, be given only in cases where the extirpation is effectual and complete.

25. If attention were paid to the points I have enumerated, and if the obligation of every householder keeping the public thoroughfares adjoining his habitation clear from obstructions and nuisances of every kind were then strictly and systematically enforced, I have no doubt but that in a very few years we

should witness a marked improvement in the external appearance of towns and villages in all parts of the country.

26. The attention paid to the subject must, however, be *constant* and *perseveringly* continued, otherwise it will be vain to expect any permanent improvement, which can only be the result of a change in the habits of the people.

27. Some of the measures above alluded to would require the assistance of persons possessing rather more technical skill than is usually to be met with in any of the district servants of Government, in the revenue or magisterial department; and the probability of success would be materially increased by the uniform supervision of an active and intelligent officer. I would suggest, therefore, that every Magistrate should be called on to state his opinion as to the possibility and probable expense of procuring the services of such a person to act as "Inspector" under his orders. The person selected should be chosen for his activity and energy, as well as for possessing some knowledge of the proper mode of making and keeping in repair streets and roads; and I have no doubt many such men might be found among the Natives as well as Indo-Britons and Europeans connected with the Engineer Corps, and the various Departments of Public Works.

28. His allowance should be sufficient to enable him to keep a tattoo, so as to be constantly on the move; as his duty will be to see that other persons (whether district or village officers, or other servants of Government), to whom the Collector and Magistrate had entrusted the superintendence of works for promoting such public improvements or cleanliness, did their duty, rather than to superintend the execution of any single work himself.

29. Whenever the Collector or his Assistants had directed the execution of any work of the nature above alluded to,—the making of a street, the building of a village wall, the extirpation of patches of prickly-pear,—the inspector might be deputed to give instructions, if necessary, as to the mode in which the work should be commenced, to state how it proceeded, or to report on its efficiency after it was said to have been completed. He might bring to the Magistrate's notice instances where the interference of the latter, under Act XXI. of 1841, was called for, and be deputed to see that orders issued under that Act had been efficiently carried into execution.

30. In certain cases, probably, his powers might be usefully increased, by creating him a Joint Police Officer in any particular town or district.

31. As regards the *expense* of carrying out such a system, a great portion of the manual labour might, in most cases, be performed by the villagers themselves either uniting for the purpose of executing any work of general utility, or acting under the compulsory power with which the Magistrate is armed, for the purpose of obliging every person to contribute, in a certain degree (by cleansing the street before his door, for instance) to public objects of the nature in question. It should be laid down as a rule never to excuse the people from doing anything not in its nature oppressive, which they can, by law or custom, be compelled to do for their own comfort or welfare. The

pecuniary aid of Government should be given only in cases where the unassisted effort of the inhabitants would not be able to effect the desired end.

32. All fines, levied under authority of any enactment for the promotion of such objects as are now under consideration, might be formed into a fund, and applied to purposes of local public improvement.

33. Where the benefit to the villagers themselves was obvious, they might often be induced to contribute money, if required, as well as labour.

34. In many parts of the country the Mhars and other similar classes pay a small annual tax to Government. The remission of this for a period will, I am told, frequently induce these people to do far more work, for the benefit of their own village, than the amount of the tax, if collected, would pay for.

35. Where no other mode of effecting the object in view presents itself than by applying to Government for an actual grant in money, the following points are worthy of remark, and should be impressed on Native subordinate officers :—

1st.—The extent to which the people will themselves contribute is always a strong argument of their opinion of the necessity of a work, and, consequently, a powerful inducement to Government to assist them.

2nd.—When pecuniary assistance is given by Government, it is generally better given to procure *materials* than *labour*, and *tools* rather than either, especially in large towns, where tools may be constantly required.

3rd.—No application should be made to Government for money, except on estimates carefully framed : their *form* is of little consequence, provided they fulfil the two grand desiderata of showing precisely *what is to be done*, and affording a correct index to its probable cost.

4th.—No estimate should be exceeded, except on the ground of some contingency having arisen which it was difficult to foresee.

5th.—Except in very particular cases, Government money should not be applied to execute works of a merely *temporary* nature.

36. But, after all, the provision of the funds is an object of less importance than that of inducing those who have the power to be of use to interest themselves in the subject.

37. It is to the Collectors and Magistrates, and their Assistants, that Government must chiefly look, for systematic attention to the points to which I have alluded ; *they* can best communicate to the subordinate Native servants of Government the impulse which is required to induce them to exert themselves in promoting such objects, and any general improvement must be the result of *their* constant attention to the subject.

38. During their tours in the districts, especially, they will have constant opportunities of pointing out to their Native subordinates what is required, and of securing their co-operation in effecting it. The personal interests of the latter mentioned class, as well as the pride they take in their own district or village, will soon be enlisted in the cause by any superior whom they may see

takes a lively interest in the subject; and such an officer will seldom be at a loss for means of encouraging and rewarding those who have manifested particular activity or zeal in carrying out his instructions.

39. The substance of the above remarks, if concurred in by my colleagues, should be embodied in a letter, which should be circulated through the Revenue and Judicial Commissioners to all European officers, including officers of the Revenue Survey under their control; and they should be directed to take such measures as they might think best adapted to make the wishes of Government known as extensively as possible among their Native subordinates.

40. One of the most efficient means of promoting the end in view would be the issue of a Circular Order in the Vernacular language, pointing out in detail the duties of district and village officers in promoting order and cleanliness in towns and villages under their charge, and the means which should be adopted for the purpose.

41. Each Collector and Magistrate might prepare such an order, founded on general instructions which he would receive from the Revenue Commissioner, and adapted to the peculiar circumstances of his own charge. The order, after approval by the Revenue Commissioner, might be lithographed, and a copy furnished to the officers of each town or village, and would form one of the standing orders in force for their guidance in the discharge of their duties.

42. If thought necessary, particular points might, in the usual manner, be constituted "Local Police Rules," which would render their enforcement more easy and certain.

43. The Revenue and Judicial Commissioners should be requested to pay particular attention to this subject in their tours, and the latter should notice it in their annual circuit reports.

44. They should issue similar instructions to the Collectors as regards noticing, in their general reports on the state of their charges, the progress which may have been made during the preceding year.

45. I may here remark that a plan, on a large scale, of the site of each village, showing the various roads and houses, would be in many ways of very great use, and might probably be very easily drawn up by the persons employed on the Revenue Survey now in progress. Something of the kind has, I believe, been done in some districts, but I am not sure whether on any regular system; and the attention of officers superintending surveys might with great advantage be directed to the subject.

(Signed) GEORGE ARTHUR.

APPENDIX C.

STATEMENT SHOWING THE TOWNS AND VILLAGES OF THE BOMBAY PRESIDENCY IN WHICH THE MUNICIPAL ACT, No. XXVI. OF 1850, WAS INTRODUCED, UP TO THE 31st DECEMBER 1855; AND AFFORDING VARIOUS INFORMATION RESPECTING THOSE PLACES.

APPENDIX C.

[illegible]

[illegible]	[illegible]	Number and date	Number of Commissioners	[illegible]	Description of Rates	Establishment	[illegible]
[illegible]	[illegible]	[illegible] 1864.	Including the Magistrate	[illegible]	[illegible]	Ten persons	[illegible]
[illegible]	[illegible]	[illegible]	Thirteen [illegible]		[illegible]	Thirty-six persons [illegible]	[illegible]
	[illegible]	[illegible]	Thirteen [illegible]		[illegible]	Twelve persons Petty supplies	
	[illegible]	[illegible]	[illegible]		[illegible]	Twenty-seven persons Petty supplies	
	[illegible]	[illegible]	Nine [illegible]		Ditto ditto ditto	Eight persons Petty supplies	
	[illegible]	[illegible] 1864.	Six [illegible]		[illegible]	Ten persons Petty supplies	
	[illegible]	[illegible] 1864.	Eleven [illegible]		[illegible]	Twenty persons Petty supplies	
	[illegible]	[illegible] 1864.	Fourteen [illegible]		Ditto ditto ditto	Fourteen persons Petty supplies	
	[illegible]	[illegible]	Six [illegible]		[illegible]		

[illegible]

COLLECTORATE.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Rs. [illegible]	[illegible]	Rs. [illegible]	[illegible] Carts Oil	Rs. [illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]									[illegible]	[illegible]	[illegible]

Number of Persons composing the Managing Municipal Committee. Official.	Number of Persons composing the Managing Municipal Committee. Non-official.	Description of Taxes by which the Municipal Funds are raised.	[illegible]	Items of Revenue transferred by the Government.	Strength, and Monthly Cost of Municipal Establishment. Strength.	Cost. Total.	Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received. Receipts.	Disbursements.	REMARKS.
Three		A tax on houses, shops and stalls, assessed according to the class of the houses, at from Rs. [illegible] to annas [illegible] per mensem. A fee of Rs. [illegible] for each license for the retail sale of [illegible], in addition to the [illegible] by Government. Proceeds of the annual sale to the highest bidder of the monopoly of snuff and tobacco. Levy of rates, varying from [illegible] to [illegible] annas, on boats, and the bark called [illegible], according to the size of the bark. Levy of rates, varying from [illegible] to [illegible], according to the size of the load, on merchandise, such as timber, firewood, and hay and fodder, not being the field produce of the town.	...	....	Eighty-four persons ..	Rs. 250½	Rs. as. p.	Rs. as. p.	
7	4	A tax of 8 annas per gallon on all country liquors. 8 annas per kharwar of grain. 8 annas per maund of cotton, raw and manufactured. 8 annas per 100 rupees' worth of woollen cloth. 8 annas per do. of cotton cloth. 8 annas per do. of silk, raw and manufactured. 8 annas per maund of sugar. 8 annas per maund of [illegible]. [illegible] annas per maund of ghee. 1 anna per maund of oils of all sorts. [illegible] annas per maund of [illegible]. 1 anna per maund of soap. 1 anna per maund of tobacco. 1 anna per maund of dates, dry and fresh. 8 annas per maund of dry fruits. 1 pice per maund of chunam. 1 anna per maund of iron of all kinds. 8 annas per maund of steel, brass of all kinds, and zinc. 8 annas per maund of copper of all kinds. 8 annas per maund of lead. 4 annas per maund of metal for [illegible]. 8 annas per maund of [illegible]. 1 anna per [illegible] of ivory. 1 anna per maund of [illegible]. 1 anna per maund of dyes.	...	(a) Fees levied under the Nuisance Act which may be levied within Municipal limits. Registry fees within the Municipal limits (a). Proceeds of unclaimed property (b).	...	...	....	....	a.—It is customary to levy registration fee at the rate of Rs. [illegible] per cent. on all houses or lands sold within the town of [illegible], and within a circle of one hundred yards outside the walls; and the deed of sale is then registered in the Collector's Office. b.—Government have authorized the transfer to the Municipal Fund of the revenue derived within municipal limits from unclaimed property, on the condition that the Municipality shall pledge themselves to be responsible for the restitution of any sum to which a title might be established, and that the total amount of unclaimed property appropriated by the Municipality shall not exceed Rs. [illegible], without a further explicit sanction on the part of Government.

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	[illegible]	Articles Imported for Consumption. Description.	Quantity	Value	Raw Material Imported to be Manufactured. Description.	Quantity	Value	Articles (the Produce or Manufacture of the Place) Exported. Description.	Quantity	Value	Number of Inhabitants who have signed the Petition for the Act. Householders.	Other Inhabitants.	Total No.	Date of Notification introducing the Act.
							Rs.			Rs.			Rs.				
HYDERABAD ...	Hyderabad	...	...	...	....	...	...	....	...	...	....	...	...	Principal inhabitants of the town.		318	15th Nov. 1853.
...	Jerruck	...	...	...	....	...	...	....	...	...	....	...	...	Principal inhabitants of the town.		...	12th Sept. 1853.
...	Mahomed Khan's Tanda.	...	...	...	....	...	...	....	...	...	....	...	...	Principal inhabitants of the town.		...	2nd Jan. 1856.
KURRACHEE ...	Bubuk	...	...	...	....	...	...	....	...	...	....	...	...	Principal inhabitants.		...	29th June 1854.
...	Jungie	...	...	...	....	...	...	....	...	...	....	...	...	Ditto.		...	Ditto.
...	Kerty	...	...	...	....	...	...	....	...	...	....	...	...	Residents of each caste.		...	29th Dec. 1853.

COLLECTORATE.	Name of Town or Village.	Number of Persons composing the Municipal Commission. Government Servants.	Other Inhabitants.	Number of Persons composing the Managing Municipal Committee. Government Servants.	Other Inhabitants.	Description of Taxes by which the Municipal Funds are raised.	Estimated Number of Rate-payers.	Duties of Establishment transferred by Government.	Strength, and Monthly Cost of Municipal Establishment. Strength. [illegible]	[illegible]	[illegible]	[illegible]	Cost.				Total.	Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received. Receipts.	Disbursements.	REMARKS.
																	Rs.	Rs. as. p. From 13th Aug. 1855	Rs. as. p. to 30th April 1856	
HYDERABAD ...	Hyderabad	21 Including the Magistrate & Deputy Magistrate.	12	3	4	Country liquor, 8 annas per gallon .... Ghee, 8 annas per maund. Sugar, 8 annas per maund. Sugarcandy, 8 annas ditto. Flour, 1 anna ditto. [illegible], 1 pice per seer. Wool, 1 anna per maund. [illegible], 2 annas per seer. [illegible], 2 annas per maund. Cotton, raw and manufactured, 8 annas per maund. Grain, 4 annas per khurwar. Cotton cloths, embroidery, silk (raw and manufactured), 8 annas per cent. Woollen cloths, 8 annas per cent. Dried fruits, viz. badams, raisins, kismis, pistah, 2 annas per maund. [illegible], zinc, lead, 2 annas per maund. Copper of kinds, brass, bullion, bell metal, [illegible], 4 annas per maund. Iron, 1 anna per maund. Soap, 1 anna per ditto. [illegible], 1 pice per maund. Ivory, 1 anna per seer. Tobacco, 1 anna per maund. Oil of kinds, 1 anna per lb. [illegible], [illegible] for oil, &c., 1 anna per maund.	...	Police and other duties within Municipal limits. Registry fees (a). Proceeds of unclaimed property (b).	Cannot be specified ...			...	...	...	...	...	180	12,468 3 10	7,077 14 6	[illegible].—In addition to the promotion of objects connected with the public health and convenience, to which funds raised by Municipalities created under Act XXVI. of 1850 are commonly applied, the Municipality of Hyderabad defrays, out of the Municipal Funds of that town, the expense of maintaining an English and Vernacular School.
...	Jerruck	3	7	...	...	....	...	....	...	...	...	...	...	...	...	...	...	...	...	Vide Note a, ante p. 38.
...	Mahomed Khan's Tanda.	2	9	...	...	....	...	....	...	...	...	...	...	...	...	...	...	...	...	Ditto ditto.
KURRACHEE ...	Bubuk	3	9	...	...	....	...	....	...	...	...	...	...	...	...	...	...	...	...	Ditto ditto.
...	Jungie	2	9	...	...	....	...	....	...	...	...	...	...	...	...	...	...	...	...	Ditto ditto.
...	Kerty	4	4	...	...	....	...	....	...	...	...	...	...	...	...	...	...	...	...	Ditto ditto.

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	Number of Liquor Shops or Distilleries.	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles (the Produce or Manufacture of the Place) Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification introducing the Act.	Number of Persons composing the Municipal Commission.		Number of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	Estimated Number of Tax-payers.	Items of Revenue transferred by the Government.	Strength, and Monthly Cost of Municipal Establishment.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		REMARKS.
																									Strength.				Cost.							
					Description.	Quantity for each year.	Value of the same for each year.	Description.	Quantity for each year.	Value of the same for each year.	Description.	Quantity for each year.	Value of the same for each year.	Householders.	Other Inhabitants.	Total No.		Government servants.	Other Inhabitants.	Government servants.	Other Inhabitants.				[illegible]	[illegible]	[illegible]	[illegible]					Total.	Receipts.	Disbursements.	
							Rs.			Rs.			Rs.																				Rs.	Rs. a. p.	Rs. a. p.	
KURRACHEE ...	Kotree ...	..	..	..	....	..	..	....	..	..	....	..	..	Inhabitants of the town.		..	5th July 1854.	3	12	1	2	2 annas per kurwar of all kinds of grain. 2 annas per maund of tobacco. 4 pice per maund of ghee, sugar, and black pepper. 2 pice per maund of goor, oil of kinds, dates, and copra. 2 annas per maund of logwood, and other dyes. 8 annas per 100 rupees' worth of woollen cloth, velvet, silk cloth, and cotton cloth of sorts. 2 pice per rupee's worth of punkah mats. 2 pice per rupee's worth of iron, copper, brass, camel-hair cloth, hemp and timber. 2 annas per gallon of country spirits and brandy. 1 rupee per seer of opium (a).	..	Police and other judicial fines levied within Municipal limits. Registry fees (a). Proceeds of unclaimed property within Municipal limits (a).	Nineteen persons				..	..	..	4	10	..	..	(a)—The scheme of taxation proposed provides that taxes shall be "paid in all cases by the seller, except in the case of opium purchased from Government, when the buyer shall pay the tax"; but the details of the scheme have not yet been sufficiently organized.
..	Kurrachee (town and suburbs).	..	..	..	....	..	..	....	..	..	....	..	..	Leaders of the several castes.		6	2nd Sept. 1852.	14 including the Magistrate & Deputy Magistrates.	9	6	2	Wheel-tax.—This tax is levied as follows:— On four-wheeled carriages Rs. 9 per annum. On two-wheeled do. Rs. 6 per annum. On carts and hackeries without springs Rs. 3 and Rs. 1½ each per annum, according to the size of the wheel. Liquor fees.—A fee of 2 annas per gallon on all spirits imported into the town or its environs. Amount realized by the sale of the contract for the exclusive privilege of selling country liquor in the town of Kurrachee. Malt liquors, 2 pice per gallon. Wines, 2 annas per gallon. Dates, 4 pice per cwt. Sugar and sugarcandy, &c., 4 annas per cwt. Tobacco, 10 annas per maund. Snuff, Rs. 1½ per maund. Ginger, 4 pice per maund. Ghee, 8 annas per cwt. Timber, 8 annas per load. Cocoanuts, 8 annas per 1,000. Copra, 6 annas per cwt. Cotton wool from Kutch, 2 annas per maund. Firewood, charcoal, and bark, 4 pice per maund. Market fees.—These fees are levied for the use of certain stalls which have been erected by the Municipality in the market-place. School fees.—These fees are derived from people attending the School supported by the Municipality.	..	Proceeds of the sale of grass on the Bunder plain. Registry fees (a). Police & other fines. Proceeds of unclaimed property within Municipal limits (a).	Cannot be specified				..	..	..	..	170	For the year ending 30th April 1854. 23,360 14 0	22,127 2 7	(a)—At Kurrachee, as at Hyderabad, a School is maintained at the expense of the Municipality. A Charitable Dispensary is also supported by the Municipality of Kurrachee.

Collectorate.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	Number of Liquor shops or Distilleries.	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles (the Produce or Manufacture of the Place) Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Publication extending the Act.	Number of Persons composing the Municipal Commission.	
					Description.	Quantity for each year.	Value of the same for each year.	Description.	Quantity for each year.	Value of the same for each year.	Description.	Quantity for each year.	Value of the same for each year.	Householders.	Other Inhabitants.	Total No.		Government Servants.	Other Inhabitants.
							Rs.			Rs.			Rs.						
KURRACHEE	Meerpoor Buttoro.	...	...	...	....	...	...	....	...	...	....	...	...	Inhabitants of the town.		...	6th Aug. 1854.	3	4
"	Sehwan	...	...	...	....	...	...	....	...	...	....	...	...	Principal Inhabitants.		...	29th June 1854.	4	12
"	Tatta	...	...	...	....	...	...	....	...	...	....	...	...	Inhabitants of the town.		...	12th Nov. 1854.	4	3
POONA	Jooneer	...	...	...	....	...	...	....	...	...	....	...	...	...	...	122	7th Aug. 1855.	4	7
"	Pattoda	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	4th July 1855.	5	3
"	Sassore	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	4	4
"	Tullegaum	...	491	...	....	...	...	....	...	...	....	...	...	...	...	285	12th Sept. 1855.	6	4
SATTARA	Aheerey	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	8th Jan. 1855.	3	2
"	Ajnooj	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	3	1
"	Akloos	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	4	6
"	Alunee	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	3
"	Ambheera	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	3	1
"	Andowee	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	3
"	Andullee	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	4	2
"	Anewdee	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	3	2
"	Arwee	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	14th Sept. 1855.	1	4
"	Aggasee	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	8th Jan. 1855.	3	2
"	Ashta	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	9th Nov. 1855.	...	3
"	Anundee	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	8th Jan. 1855.	3	...
"	Aurungpoor	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	4	1
"	Aungaum	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	3

Collectorate.	Name of Town or Village.	Number of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	Estimated Number of Rate-payers.	Items of Revenue transferred by Government.	Strength, and Monthly Cost of Municipal Establishment.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		Remarks.
							Strength.				Cost.							
		Government Servants.	Other Inhabitants.				Karkoons, &c.	Tax Collectors.	Scavengers.	Sweeping Carts.					Total.	Receipts.	Disbursements.	
															Rs.	Rs. as. p.	Rs. as. p.	
KURRACHEE	Meerpoor Buttoro.	...	...	....	...	....	...	...	...	...	...	...	...	...	...	....	....	Vide Note a, next p. 52.
"	Sehwan	...	...	....	...	....	...	...	...	...	...	...	...	...	...	....	....	Ditto ditto.
"	Tatta	...	...	....	...	....	...	...	...	...	...	...	...	...	...	....	....	Ditto ditto.
POONA	Jooneer	...	...	....	...	....	...	...	...	...	...	...	...	...	...	....	....	Ditto ditto.
"	Pattoda	...	...	....	...	....	...	...	...	...	...	...	...	...	...	....	....	Ditto ditto.
"	Sassore	...	...	....	...	....	...	...	...	...	...	...	...	...	...	....	....	Ditto ditto.
"	Tullegaum	...	...	House and shop tax, varying from 3 pies to 2 annas and 9 pies per mensem.	...	....	Two persons......			...	...	...	...	...	7			
SATTARA	Aheerey	...	...	....a.	...	....	...	...	...	...	...	...	...	...	...	....	....	a.—The same scheme of taxation as that which has been proposed for, and is believed to be at present in force in, the town of Sattara (as below described), has been also proposed for, and is also believed to be in force in, the other towns and villages within the Sattara province, which are included in this Statement. It is necessary, however, under the Municipal Act, that the scheme of taxation in each Municipality should be precisely defined, and that it should be proposed in a distinct set of Rules for each Municipality. The Magistrate has been requested to fulfil these conditions.
"	Ajnooj																	
"	Akloos																	
"	Alunee																	
"	Ambheera																	
"	Andowee																	
"	Andullee																	
"	Anewdee																	
"	Arwee	...	...	....	...	....	...	...	...	...	...	...	...	...	...	For the year 1854-55. 34 12 0	2 8 0	
"	Aggasee																	
"	Ashta	...	...	....	...	....	...	...	...	...	...	...	...	...	...	379 4 0	400 0 0	
"	Anundee																	
"	Aurungpoor																	
"	Aungaum																	

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	Number of Liquor Shops or Distilleries.	Articles Imported for Consumption.			Raw Materials Imported to be Manufactured.			Articles (the Produce or Manufacture of the Places) Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification introducing the Act.	Number of Persons composing the Municipal Commission.		Number of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	Estimated Number of Rate-payers.	Items of Revenue transferred by Government.	Strength, and Monthly Cost of Municipal Establishment.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		REMARKS.
					Description.	Quantity for [illegible]	Value of the Articles [illegible]	Description.	Quantity for [illegible]	Value of the Articles [illegible]	Description.	Quantity for [illegible]	Value of the Articles [illegible]	Householders.	Other Inhabitants.	Total No.		Government Servants.	Other Inhabitants.	Government Servants.	Other Inhabitants.				Strength.				Cost.				Total.	Receipts.	Disbursements.	
																									[illegible]	[illegible]	Scavengers.	[illegible]								
							Rs.			Rs.			Rs.																				Rs.	Rs. as. p.	Rs. as. p.	
Sattara	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	6th Jan. 1853.	1	1	...	...	....	...	....	...	...	...		...	...	...	...	...			Vide Note ii, next p. 54.
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	2																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	7th June 1854.	2	3			....	...	....	...	...	...		...	...	...	...	...	For the year 1853-54. 1,853 11 6	2 14 6	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	6th Jan. 1855.	1	3																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	8th Nov. 1853.		3	...	...	....	...	....	...	...	...		...	...	...	...	...	73 8 6	....	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	6th Jan. 1853.	1	3																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	1	3																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	6																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	2																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	2																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	1	4																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	2																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	2																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	3																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	3	2																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	1	4																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	7th Sept. 1853.	1	2			....	...	....	...	...	...		...	...	...	...	...	56 12 0	8 8 10	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	6th Jan. 1855.	4	2																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	7th June 1854.	3	2			....	...	....	...	...	...		...	...	...	...	...	29 8 6	[illegible]	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	2					...	...	...	...		...	...	...	...	...	21 8 0	8 10 0	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	6th Jan. 1855.	1	2																	
„	[illegible]	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	4	...																	

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	[illegible]	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles the Produce or Manufacture of the Place Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification introducing the Act.	Number of Persons composing the Municipal Commission.		Number of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	Estimated Amount of [illegible]	Items of Revenue transferred by Government.	Strength, and Monthly Cost of Municipal Establishment. Total.	Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last rendered.		REMARKS.
					Description.	Quantity	Value	Description.	Quantity	Value	Description.	Quantity	Value	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]					Receipts.	Disbursements.	
							Rs.			Rs.			Rs.												Rs.	Rs. a. p.	Rs. a. p.	
SATTARA	Bopargaon																9th Jan. 1855.	3	4							—	—	Vide Note a, note p. 46
„	Bopardev																Ditto.	4	1									
„	Borgaon																9th Nov. 1853.	3	3							128 8 0	68 12 9	
„	Borgaon Bondrook																9th Jan. 1855.	2	3									
„	Boree																Ditto.	3	1									
„	Bramhapoor																Ditto.	6	1									
„	Bogardey																Ditto.	2	2									
„	Bellowda																Ditto.	2	3									
„	Boorooda																Ditto.	3	2									
„	Chimbgaon																29th Aug. 1853.	4	2									
„	Chandwade																9th Jan. 1855.	2	3									
„	Chandak																Ditto.	2	3									
„	Chorangaon																29th Aug. 1853.	2	3							For the year 1853-54 110 9 9	114 13 10	
„	Chorangaon																12th Apr. 1854.	4	1							13 14 3	13 4 11	
„	Condal																30th Dec. 1853.	2	2							47 6 6	30 10 1	
„	Corygaon																7th Sept. 1853.	1	3									
„	Dahara																9th Jan. 1855.	2	2									
„	Dewapoor																Ditto.	1	3									
„	Deowal																Ditto.	1	3									
„	Deygaon																Ditto.	2	3									
„	Dhamblay-wary																Ditto.	4	..									
„	Dhamaun																Ditto.	2	2									

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	[illegible]	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles (the Produce or Manufacture of the Places) Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification introducing the Act.	Number of Persons composing the Municipal Commission.	
					Description.	Quantity for one year.	Value of the Annual Imports.	Description.	Quantity for one year.	Value of the Annual Imports.	Description.	Quantity for one year.	Value of the Annual Exports.	Householders.	Other Inhabitants.	Total No.		Government Servants.	Other Inhabitants.
							Rs.			Rs.			Rs.						
SATTARA	Dhawlee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8th Jan. 1855.	2	2
"	Dhorpoorlee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	2
"	Dhawlee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	2
"	Dhoolkhe	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	2
"	Dhoorna-pootee.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	1	2
"	Dhond	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	2
"	Deolgaum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8th Nov. 1853.	1	2
"	Dericha-waree.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8th Jan. 1855.	2	4
"	Dabrywad-dee.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29th Aug. 1855.	4	2
"	Dahergaum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8th Jan. 1855.	2	3
"	Daherwadee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	1	1
"	Dahergaum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	3
"	Deejan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	1
"	Daneowdee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	4	1
"	Dewal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	2
"	Ekshew	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	2
"	Ellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	1	3
"	Edoor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	1	3
"	Edalgaum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	...
"	Goorve	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	2
"	Goorree	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	2
"	Ghormalkja	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	2

Number of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	Estimated Proceeds of Taxes.	Items of Revenue transferred by Government.	Strength, and Monthly Cost of Municipal Establishment.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		REMARKS.
					Strength.				Cost.							
Government Servants.	Other Inhabitants.				Karkoons, &c.	Tax Collectors.	Messengers.	[illegible]					Total.	Receipts.	Disbursements.	
													Rs.	Rs. as. p.	Rs. as. p.	
..	...	....	...	.....	..	..	..	..	..	..	..	..	..	....	....	Vide Note a, ante p. 21.
...	...	.....	..	.....	..	..	..	..	..	..	..	..	..	For the year 1854-55. 262 4 0	18 13 3	

APPENDIX C (continued).

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	Number of Liquor Shops or Distilleries.	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles (the Produce or Manufacture of the Place) Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification issued [illegible] the Act.	Number of Persons composing the Municipal Commission.		Salaries of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	Estimated Produce of Rupees.	Items of Revenue abandoned by Government.	Strength, and Monthly Cost of Municipal Establishment.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		REMARKS.
					Description.	Quantity [illegible]	Value of the [illegible]	Description.	Quantity [illegible]	Value of the [illegible]	Description.	Quantity [illegible]	Value of the [illegible]	Householders.	Other Inhabitants.	Total No.		Government Servants.	Other Inhabitants.	Government Servants.	Other Inhabitants.				Strength.				Cost.				Total.	Receipts.	Disbursements.	
																									[illegible]	[illegible]	[illegible]	[illegible]								
							Rs.			Rs.			Rs.																				Rs.	Rs. as. p.	Rs. as. p.	
Sattara	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8th Jan. 1853.	3	4	...	...	......a.	...	...	...	...	...	...	...	...	...	...	...	...	...	Vide Note a, ante p. 44.
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	1																	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	3																	
„	Gundewley Khoord	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	1	2																	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	3																	
„	Gundewley Boodruk	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	2																	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	3																	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	2																	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30th Dec. 1853.	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	For the past [illegible] 10 6 0	24 2 6	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14th Sept. 1853.	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	74 3 9	63 0 10	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8th Jan. 1853.	3	1																	
„	Jundee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	2																	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	3																	
„	Jaygaum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	2																	
„	Jur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	4	...																	
„	Jowley	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	3																	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	3																	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	4	...																	
„	Kalley	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	1																	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28th Aug. 1853.	3	2																	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8th Nov. 1853.	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71 13 6	35 7 2	
„	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8th Jan. 1853.	3	1																	

Collectorate.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	Number of [illegible]	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles the Produce or Manufacture of the Place, Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification introducing the Act.	Number of Persons composing the Municipal Commission.	
					Description.	Quantity [illegible]	Value of the [illegible]	Description.	Quantity [illegible]	Value of the [illegible]	Description.	Quantity [illegible]	Value of the [illegible]	Householders.	Other Inhabitants.	Total No.		Government Servants.	Other Inhabitants.
							Rs.			Rs.			Rs.						
Satara	Kapsoley	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	8th Jan. 1855.	4	...
„	Karhal	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	2	2
„	Kasegaum	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	2	4
„	Katurkhatao	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	3	1
„	Kooradey	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	2	3
„	Khadegaum	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	13th June 1854.	4	3
„	Khanapoor	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	3	4
„	Khatgaum	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	8th Jan. 1855.	1	3
„	Khawallee	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	2	2
„	Khed Boodruck	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	2	3
„	Kinkley	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	3	1
„	Khootbaw	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	3	1
„	Khadlee	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	1	3
„	Khanchalley	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	2	3
„	Kinee	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	7th Sept. 1853.	1	3
„	Kirksal	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	8th Jan. 1855.	2	1
„	Kole	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	7th June 1854.	3	2
„	Kolch	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	28th Aug. 1853.	4	3
„	Kookoodwad	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	8th Jan. 1855.	2	4
„	Kondowley	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	Ditto.	3	2
„	Koregaum	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	12th Apr. 1854.	3	2
„	Kamtey	..	..	...	....	...	...	....	...	...	....	...	...	..	..	..	8th Jan. 1855.	4	...

[illegible]	[illegible]	6th Jan. 1853.	4			Vide Note 1, ante p. 13.
[illegible]	[illegible]	Ditto.	2	1		
[illegible]	[illegible]	Ditto.	4	2		
	[illegible]	Ditto.	2	1		
	[illegible]	Ditto.	2	2		
	[illegible]	13th Sept. 1853.	2	4	[illegible] 103 2 6	1 4 2
	[illegible]	31st Aug. 1852.	4	2	140 6 9	142 6 2
	[illegible]	6th Jan. 1853.	3	1		
	[illegible]	Ditto.	3	2		
	[illegible]	Ditto.	4	2		
	[illegible]	Ditto.	2	2		
	[illegible]	7th June 1854.	2	4	33 6 6	0 10 6
	[illegible]	Ditto.	3	2	83 8 6	0 10 6
	[illegible]	6th Jan. 1853.	3	4		
	[illegible]	Ditto.	2	4		
	[illegible]	Ditto.	3	4		
	[illegible]	Ditto.	3	2		
	[illegible]	13th Sept. 1853.	1	3	367 8 6	350 8 6
	[illegible]	6th Jan. 1853.	3	4		
	[illegible]	Ditto.	3	2		
	[illegible]	Ditto.	2	3		
	[illegible]	Ditto.	4	1		

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	Number of Liquor Shops of Publicans.	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles (the Produce or Manufacture of the Place) Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification introducing the Act.	Number of Persons composing the Municipal Commission.	
					Description.	Quantity as nearly as can be ascertained.	Value of the Annual Imports.	Description.	Quantity as nearly as can be ascertained.	Value of the Annual Imports.	Description.	Quantity as nearly as can be ascertained.	Value of the Annual Exports.	Householders.	Other Inhabitants.	Total No.		Government Servants.	Other Inhabitants.
							Rs.			Rs.			Rs.						
Sattara	Nattey Parrey	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1853.	2	4
„	Nasrey	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	4	2
„	Nandlial ...	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	6
„	Neer	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	3	1
„	Nerla	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	9th Nov. 1852.	2	1
„	Nimsoor Bauduck.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	1	2
„	Nimsode ...	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	13th Nov. 1852.	4	3
„	Nadwal	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1853.	2	2
„	Nanbore ...	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
„	Nandgaum.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	9th Nov. 1852.	..	3
„	Narenwary...	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1853.	1	3
„	Ound	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	9th Nov. 1852.	..	3
„	Ombery ...	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1853.	2	2
„	Omraj	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	14th Sept. 1852.	4	..
„	Orpudery ...	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1853.	2	2
„	Oroon and Islampoor.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	9th Nov. 1852.	2	3
„	Padwer	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1853.	1	2
„	Palegaum.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
„	Pallus	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	7th Sept. 1852.	1	3
„	Pallee	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1853.	2	3
„	Pali	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	14th Sept. 1852.	1	3
„	Palwan	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1853.	2	4

Name of Town or Village.	Number of Persons composing the Managing Municipal Commission.		Description of Taxes by which the Municipal Funds are raised.	Estimated Number of Rate-payers.	Items of Revenue transferred by Government.	Strength, and Monthly Cost of Municipal Establishment.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		REMARKS.
						Strength.				Cost.							
	Government Servants.	Other Inhabitants.				Karkoons, &c.	Hut Collectors.	Sweepers.	Watchmen.					Total.	Receipts.	Disbursements.	
														Rs.	Rs. as. p.	Rs. as. p.	
Nattey Parrey	..	..	.... Rs.	..	....	..	..	..	..	..	..	..	..	..	....	....	Vide Note a, ante p. 13.
Nasrey																	
Nandlial																	
Neer																	
Nerla	..	..	....	..	....	..	..	..	..	..	..	..	..	..	For the year 1852-53. 133 8 6	132 2 9	
Nimsoor Bauduck	..	..	....	..	....	..	..	..	..	..	..	..	..	..	122 8 6	19 9 9	
Nimsode	..	..	....	..	....	..	..	..	..	..	..	..	..	..	168 4 6	1 4 2	
Nadwal																	
Nanbore																	
Nandgaum	..	..	....	..	....	..	..	..	..	..	..	..	..	..	90 8 6	33 4 6	
Narenwary																	
Ound	..	..	....	..	....	..	..	..	..	..	..	..	..	..	122 8 6	129 12 8	
Ombery																	
Omraj	..	..	....	..	....	..	..	..	..	..	..	..	..	..	140 4 6	83 15 2	
Orpudery																	
Oroon and Islampoor	..	..	....	..	....	..	..	..	..	..	..	..	..	..	861 7 11	632 10 10	
Padwer																	
Palegaum																	
Pallus	..	..	....	..	....	..	..	..	..	..	..	..	..	..	42 8 6	33 1 8	
Pallee																	
Pali	..	..	....	..	....	..	..	..	..	..	..	..	..	..	319 8 6	290 3 8	
Palwan																	

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	Number of Liquor Shops or Distilleries.	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles (the Produce or Manufacture of the Place) Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification Introducing the Act.	Number of Persons composing the Municipal Commission.	
					Description.	Quantity for the period.	Value of the period.	Description.	Quantity for the period.	Value of the period.	Description.	Quantity for the period.	Value of the period.	Householders.	Other Inhabitants.	Total No.		Government Servants.	Other Inhabitants.
							Rs.			Rs.			Rs.						
Sattara	Pauley	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1855.	4	2
„	Pimpuree	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	3	1
„	Pane	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	3	2
„	Pawran	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
„	Pelgaum	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	3	1
„	Poundley	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	1	2
„	Pee	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	9th Nov. 1853.	1	2
„	Phundeeree	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1855.	2	2
„	Phurrurree	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
„	Pimpree Boodrook.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	4	2
„	Pimpree	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
„	Pimpree Boodrook.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
„	Pinglee Boodrook.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	4
„	Pinglee Khoord.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	1	3
„	Pudkantee.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
„	Poorchoondey.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	1	3
„	Poonygaum	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
„	Poonnoolie	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	13th June 1854.	2	3
„	Palee	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1855.	1	3
„	Palee	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	3	..
„	Palunnedol.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
„	Pundurpoor	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	4	4

Name of Town or Village.	Number of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	Estimated Number of Tax-payers.	Items of Revenue transferred by Government.	Strength, and Monthly Cost of Municipal Establishment.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		REMARKS.
						Strength.				Cost.							
	Government Servants.	Other Inhabitants.				Karkoons, &c.	Tax Collectors.	Scavengers.	[illegible]					Total.	Receipts.	Disbursements.	
														Rs.	Rs. as. p.	Rs. as. p.	
Pauley			....	..	....	..	..	..	..	..	..	..	..	..	....	....	Vide Note a, ante p. 64.
Pimpuree																	
Pane																	
Pawran																	
Pelgaum																	
Poundley																	
Pee	..	..	....	..	....	..	..	..	..	..	..	..	..	..	For the year 1853-54. 139 1 9	91 9 2	
Phundeeree																	
Phurrurree																	
Pimpree Boodrook.																	
Pimpree																	
Pimpree Boodrook.																	
Pinglee Boodrook.																	
Pinglee Khoord.																	
Pudkantee.																	
Poorchoondey.																	
Poonygaum																	
Poonnoolie	..	..	....	..	....	..	..	..	..	..	..	..	..	..	362 0 0	24 4 11	
Palee																	
Palee																	
Palunnedol.																	
Pundurpoor																	

COLLECTORATE.	Name of Town or Village.	Date of Notification introducing the Act.	Number of Persons composing the Municipal Commission: Government Servants.	Other Inhabitants.	Description of Taxes by which the Municipal Funds are raised.	Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received: Receipts. Rs. as. p.	Disbursements. Rs. as. p.	REMARKS.
Sattara	[illegible]	6th Jan. 1853.	2	1	...	...	...	Vide Note [illegible], ante p. 11.
"	[illegible]	Ditto.	1	2				
"	[illegible]	Ditto.	2	2				
"	[illegible]	Ditto.	2	3				
"	Rajapoor	Ditto.	1	2				
"	Rajewdee	Ditto.	2	4				
"	[illegible]	Ditto.	3	1				
"	[illegible]	Ditto.	2	1				
"	Bedry	Ditto.	3	1				
"	[illegible] and	Ditto.	5	...				
"	[illegible]	Ditto.	3	3				
"	[illegible]	7th Sept. 1853.	3	2	...	For the year [illegible] 4,760 6 6	4,087 14 1	
"	[illegible]	6th Jan. 1853.	4	1				
"	[illegible]	Ditto.	3	3				
"	[illegible]	7th June 1854.	2	2	...	16 9 6	6 10 3	
"	Sattara	6th July 1853.	1	3	1st.—House-tax or occupancy-tax, town duties, tax or [illegible] duty on import and export of cloth (the same article not being liable to both), tax on small mills.	11,416 3 3	11,071 [illegible]	[illegible]—Section VII. Clause 3rd of Act XXVI. of 1850 [illegible] the Municipal [illegible] among other [illegible] "the definition of the [illegible] of the taxes to be imposed and the manner of levying them." These directions [illegible] specified [illegible] the Magistrate [illegible] the town of Sattara [illegible] municipal [illegible] In giving effect to the [illegible] [illegible]
"	[illegible]	9th Nov. 1853.	...	3	Vide Note [illegible], ante p. 11	1,676 12 6	1,771 4 6	
"	[illegible]	6th Jan. 1853.	2	2				
"	[illegible]	Ditto.	1	1				
"	[illegible]	Ditto.	2	2				
"	[illegible]	Ditto.	1	2				

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	[illegible]	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles (the Produce or Manufacture of the Place) Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification extending the Act.	Number of Persons composing the Municipal Commission.		Number of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	Estimated Number of Rate-payers.	Items of Revenue transferred by Government.	Strength, and Monthly Cost of Municipal Establishment.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		Remarks.
																									Strength.				Cost.							
					Description.	[illegible]	[illegible]	Description.	[illegible]	[illegible]	Description.	[illegible]	[illegible]	Householders.	Other Inhabitants.	Total No.		Government Servants.	Other Inhabitants.	Government Servants.	Other Inhabitants.				[illegible]	Tax Collectors.	Scavengers.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Total.	Receipts.	Disbursements.	
							Rs.			Rs.			Rs.																				Rs.	Rs. as. p.	Rs. as. p.	
Sattara	Shindee Khurd.	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	8th Jan. 1853.	1	4	...	...	Vide Note a, ante p. 42.														1853-54, with the view to conciliate influential persons, to exempt from taxation certain classes, as the great Jagheerdars, Enamdars, Hereditary Officers, various bodies, &c. who had enjoyed exemption from taxation when the taxes were levied on account of the State, and who were unwilling to relinquish cherished privileges. In a Resolution which was communicated to the Magistrate of Sattara on the 7th March 1855, Government wholly disapproved of these exemptions. It was also intimated that the "great Jagheerdars" were considered "to be degraded, and in an unworthy position," so long as they derive "a benefit contributing to the fund instituted for their use in common with all other inhabitants or sojourners in Sattara," and that the "great Jagheerdars" should feel ashamed to see a fund instituted for the common weal supported by taxes paid solely by the poorer and less privileged individuals. Since the date of this Resolution, Government have received no information as to whether the exemptions alluded to are still permitted.
"	Shindee-jowry.	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	3																	
"	Shattiham.	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	3																	
"	Nilmallewaree.	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	4	1																	
"	Shidie Hoobruk.	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	1	2																	
"	Singanpoor.	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	1	3																	
"	Sonasa	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	1	2																	
"	Sundutpoor.	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	3	1																	
"	Sarple	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	2																	
"	Sundhkhed.	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	3	2																	
"	Tambolay.	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	29th Aug. 1853.	4	2																	
"	Targaon	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	14th Sept. 1853.	2	2	...	...	....	...	....	...	...	...	...	...	...	...	...	...	For the year 1853-54. 17 8 0	15 14 10	
"	Tatbowda	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	8th Jan. 1853.	2	2																	
"	Thadalley	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	1	3																	
"	Torvi	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	7th June 1854.	2	2	...	...	....	...	....	...	...	...	...	...	...	...	...	...	43 12 0	8 10 8	
"	Tadwaley	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	8th Jan. 1853.	2	4																	
"	Tadwaley	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	4	...																	
"	Tadwaley	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	3	...																	
"	Tellon	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	2	...																	
"	Tardap	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	Ditto.	1	2																	
"	Vangi	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	13th June 1854.	4	3	...	...	....	...	....	...	...	...	...	...	...	...	...	...	113 11 0	1 4 2	
"	Vang	...	...	...	....	...	...	....	...	...	....	...	...	...	...	...	8th Jan. 1853.	2	2																	

APPENDIX C (continued).

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	Number of Bazaar Shops or Stalls.	Articles Imported for Consumption: Description.	Articles Imported for Consumption: Quantity	Articles Imported for Consumption: Value	Raw Materials Imported to be Manufactured: Description.	Raw Materials Imported to be Manufactured: Quantity	Raw Materials Imported to be Manufactured: Value	Articles (the Produce or Manufacture of the Place) Exported: Description.	Articles (the Produce or Manufacture of the Place) Exported: Quantity	Articles (the Produce or Manufacture of the Place) Exported: Value	Number of Inhabitants who have signed the Petition for the Act: Householders.	Number of Inhabitants who have signed the Petition for the Act: Other Inhabitants.	Number of Inhabitants who have signed the Petition for the Act: Total No.	Date of Introduction of the Act.	Number of Persons composing the Municipal Commission: Government Servants.	Number of Persons composing the Municipal Commission: Other Inhabitants.	Number of Persons composing the Managing Municipal Committee: Government Servants.	Number of Persons composing the Managing Municipal Committee: Other Inhabitants.	Description of Taxes by which the Municipal Funds are raised.	Estimated Number of Rupees.	Sources of Revenue transferred by Government.	Strength: Karkoons, &c.	Strength: Tax Collectors.	Strength: [illegible]	Strength: [illegible]	Cost	Cost	Cost	Cost	Cost: Total.	Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received: Receipts.	Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received: Disbursements.	REMARKS.
							Rs.			Rs.			Rs.																				Rs.	Rs. as. p.	Rs. as. p.	
Sattara	Vasumpoor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6th Jan. 1855.	1	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Vide Note a, ante p. 33.
"	Velapoor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	4																	
"	Velang	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	4	1																	
"	Vetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	1																	
"	Vikholy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	5	...																	
"	Virne	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13th June 1854.	2	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	For the year 1854-55. 430 1 4	17 4 2	
"	Vasaly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6th Jan. 1855.	2	2																	
"	Waee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	4	2																	
"	Wagholee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	6	1																	
"	Waghodan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	1																	
"	Wagholee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	2																	
"	Walgaon	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	2																	
"	Wahee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	1	4																	
"	Walowdwa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	4	...																	
"	Walwa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9th Nov. 1853.	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	125 0 0	8 4 0	
"	Wassingher	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6th Jan. 1855.	2	4																	
"	Wadowlee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	2	3																	
"	Watar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29th Aug. 1853.	3	1																	
"	Watar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6th Jan. 1855.	3	...																	
"	Watar Budruk.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	4	1																	
"	Waygaom	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	2																	
"	Wyrhallee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.	3	1																	

APPENDIX C (*continued*).

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	Number of Liquor Shops in Existence.	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles (the Produce or Manufacture of the Place) Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification extending the Act.	Number of Persons composing the Municipal Commission.	
					Description.	Quantity for the last year.	Value of the same last year.	Description.	Quantity for the last year.	Value of the same last year.	Description.	Quantity for the last year.	Value of the same last year.	Householders.	Other Inhabitants.	Total No.		Government Servants.	Other Inhabitants.
							Rs.			Rs.			Rs.						
SATTARA	Wukullee	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	8th Jan. 1855.	2	3
"	Waey	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
"	Wussunt-gur.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
"	Wudgaum	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	1	3
"	Wuheer	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	4	1
"	Wudowlee	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	3
"	Wuled	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
"	Wulwa	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
"	Wurdhun-ghur.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
"	Wurkhun-warree.	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
"	Wurkootey	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	1	2
"	Wukhurey	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	1	3
"	Wussoday	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	2
"	Tasgaum	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	Ditto.	2	3
SHIKARPOOR	Shikarpoor	..	..	..	....	..	..	....	..	..	....	..	..	Principal men of the town.		..	24th Jan. 1855.	3	6

COLLECTORATE.	Name of Town or Village.	Number of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	Estimated Proceeds of Taxes.	Items of Revenue transferred by the Government.	Strength, and Monthly Cost of Municipal Establishments.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		REMARKS.
							Strength.				Cost.							
		Government Servants.	Other Inhabitants.				Burkundauzes, &c.	Tax Collectors, &c.	Sweepers.	Conservancy Carts.	Burkundauzes, &c.	Tax Collectors, &c.	Sweepers.	Conservancy Carts.	Total.	Receipts.	Disbursements.	
											Rs.	Rs.	Rs.	Rs.	Rs.	Rs. as. p.	Rs. as. p.	
SATTARA	Wukullee, &c.	..	..	......	..	.....	..	..	..	..	..	..	..	..	..	....	....	Vide Note a, ante p. 61.
SHIKARPOOR	Shikarpoor	1	2	Rates varying from 8 to 6 annas per khur-war on grain of various sorts, according to quality. Indigo, 2 rupees per maund. Brass, copper, and lead-work (called metal), 8 annas per maund. Ghee, 8 annas per maund. Munjeeth (dye-stuff), 4 annas per maund. Cotton, sugar (white), sugarcandy, pistachio, and fruit of sorts, 8 annas per maund. Bhang and ganja, 1 anna & 6 pies per maund. Goor, sugar (red), oil, tobacco, and red pepper, 1 anna per maund. Dates, fresh, 6 pies per maund. Ditto dried, 3 pies per maund. Opium, 12 annas per seer. Churrus, 4 pies per seer. Spirits and wines, 3 pies per seer. Silk thread, 1st sort, 4 annas per seer.	..	Police and other judicial fines. Registry fees (c). Proceeds of unclaimed property (d).	Cannot be specified ..				..	..	..	1	21			

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	Number of [illegible]	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles (the Produce or Manufacture of the Places) Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification introducing the Act.	Number of Persons composing the Municipal Commission.		Number of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	Estimated Number of Ratepayers.	Items of Revenue transferred by Government.	Strength, and Monthly Cost of Municipal Establishments.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		REMARKS.
																									Strength.				Cost.							
					Description.	[illegible]	[illegible]	Description.	[illegible]	[illegible]	Description.	[illegible]	[illegible]	[illegible]	Other Inhabitants.	Total No.		[illegible]	Other Inhabitants.	[illegible]	Other Inhabitants.				[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Total.	Receipts.	Disbursements.	
							Rs.			Rs.			Rs.																Rs.	Rs.	Rs.	Rs.	Rs.	Rs. as. p.	Rs. as. p.	
SHIKARPOOR ..	Ghotkee (continued).	..	...	..	....	..	..	....	..	...	....	...	..	...	...	...	..	..	..	...	...	Silk thread, 2nd sort, 1 anna per seer. Sheep and goats, 1st sort, 3 pice each, for slaughter; 2nd sort, 2 pice each; 3rd sort, 1 pie each. Mangoes, 1st sort, 3 pice per hundred; 2nd sort, 2 pice per do. Market fees.														
„	Gurreeyasin	..	..	..	....	..	..	....	..	...	....	...	..	Principal inhabitants of the town.	...		15th Dec. 1855.	2	3	...	..															
„	Larkhana ..	..	..	..	....	...	..	....	..	..	....	...	..	Inhabitants of the town.	...		29th Dec. 1854.	3	12	2	2	Fees from markets, rates not specified. 4 pice on every rupee's worth of grain brought into Larkhana. 3 pie on every rupee's worth of cloth, of every description, brought into Larkhana. 4 pice on every rupee's worth of ghee brought into or made at Larkhana. 2 pice on every rupee's worth of oil brought into or made in Larkhana. 2 pice on every bottle of spirits brought into or made in Larkhana. 1 anna on every rupee's worth of opium or other intoxicating drug sold in Larkhana. 2 pice on every rupee's worth of sweetmeats brought into or made in Larkhana. 3 pie on every rupee's worth of brass, iron, tin, &c. brought into town of Larkhana. 2 pice on every donkey-load of fish. 6 pice on every camel-load of fish, if brought in boats or carts, &c. 3 pie on every rupee's worth of [illegible]. 3 pie on every rupee's worth of silk and indigo brought into the town of Larkhana.	..	Police and other Judicial fines. Registry fees within the municipal limits (b). Proceeds of unclaimed property (b).	Cannot be specified ..				...	...	..	3	93			
„	Roree	..	..	..	....	..	...	....	..	...	....	..	..	Inhabitants of the town.			Ditto.	4	9	3	2	Market fees, rates not specified. Rates varying from 2 pice to 3 pice, per maund of 80 lbs., on various sorts of grain, according to quality. Ghee and kossub (a red dye stuff), 4 annas per maund. Cotton, sugar, sugarcandy, [illegible] ([illegible]), and iron (or [illegible]), 2 annas per maund. Soap, molasses, oil, and tobacco, 1 anna per maund. Indigo, 1 rupee per maund. Opium, 12 annas per seer (of 2 lbs.). Spirits and wines, 2 pice per seer. [illegible], 4 pice per seer. Bhang & gunja, [illegible] and 2 pice per maund.	..	Police and other Judicial fines. Registry fees (a). Proceeds of unclaimed property (a).												

COLLECTORATE.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	[illegible]	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles (the Produce or Manufacture of the Place) Exported.			Number of Inhabitants who have signed the Petition for the Act.			[illegible]	Number of Persons composing the Municipal Committee.		Number of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	[illegible]	Items of Revenue transferred by the Government.	Strength, and Monthly Cost of Municipal Establishment.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		REMARKS.
																									Strength.				Cost.							
					Description.	[illegible]	[illegible]	Description.	[illegible]	[illegible]	Description.	[illegible]	[illegible]	[illegible]	[illegible]	Total No.		[illegible]	[illegible]	[illegible]	[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Total.	Receipts.	Disbursements.	
							Rs.			Rs.			Rs.																Rs.	Rs.	Rs.	Rs.	Rs.	Rs. as. p.	Rs. as. p.	
SHIKARPOOR	Roree (sanctioned).	..	..	..	....	..	..	....	..	..	....	..	..	..	..	..	..	..	..	..	..	Brass, copper, and kussee (mixed metal), 4 annas per maund. Dates, fresh, 6 pice per maund. Dates, dried, 3 pice per maund. Mangoes, 1st sort, 6 pice per hundred; 2nd sort, 3 pice per do. Sheep and Goats, for slaughter, 1st sort, 3 pice each; 2nd sort, 2 pice each; 3rd sort, 1 pie each. Silk thread, 1st sort, 4 annas per seer; 2nd sort, 2 annas per seer.														
"	Shikarpoor	..	..	..	....	..	..	....	..	..	....	..	..	Principal inhabitants of the town.		..	22d Nov. 1854.	9 Including the Magistrate and the Deputies.	10	..	..	Rs. 2 on every hundred rupees' worth of grain brought into the city of Shikarpoor. (a) 2 annas on every maund of ghee. 1 anna on every maund of oil. 8 annas on every anna (1 bullock) of spices brought into or manufactured in the city. 1 anna on every rupee's worth of opium, ganja, churrus, bhang, or other intoxicating drug.	..	....	Cannot be specified ..				..	..	..	..	125	....	....	a.—This scheme of taxation has been generally approved by Government. Some of the items, however, have been objected to, on the ground that they partake of the nature of an octroi duties. The Municipal Committee have been requested to revise the scheme.
SHOLAPOOR	Punderpoor ..	..	..	..	....	..	..	....	..	..	....	..	..	..	..	45	12th Sept. 1853.	7	1	..	..	....	..	....	..	..	..	..	..	..	..	..	..			Vide Note a, ante p. 38.
"	Sholapoor ..	30,000	..	..	....	..	..	....	..	..	....	..	..	..	..	173	21st July 1852.	4	8	..	..	Tax at different rates, on different kinds of grain, fruit, kinds of cattle, sugar, kaneh, paper, tobacco, sundry grocery, metals, oil, wool, leather, glass, bone, cloth, bhang, ganja, indigo, silk, Kashmere shawls, &c. imported into or exported out of the town. (aa)	..	On the introduction of the Act, the balance of the Ansha Puttee fund, amounting to Rs. 11,615-12-0, was made over to the Municipality, and the Ansha Puttee tax ceased to exist. Fines levied under Act XXI. of 1841, and Judicial fines, are yearly made over to the Municipality.	Thirty-three persons, and contingencies.				..	..	..	..	1,099	From 1st June 1852 to 31st May 1853. 38,268 1 2	3,867 11 10	aa.—Goods belonging to Government taken in and out of the fort, and goods imported or exported on account of Government, the Rajah of Akulkote, or any of the privileged Jaheerdars, are exempted from Municipal Taxes in Sholapoor.
"	Wyrag ..	..	..	..	....	..	..	....	..	..	....	..	..	..	..	131	12th Sept. 1852.	4	4	..	..	House and shop-tax (b)	..	....	3	—	..	..	16	..	..	3	19	....	....	b.—The Municipal Rules submitted for Wyrag do not afford sufficient explanation of the mode in which it is intended to assess the proposed house and shop tax, or the details of the assessment. The Magistrate has been requested to make the necessary amendment in a revised set of Rules which he has been directed to submit with the least possible delay.

APPENDIX C (*continued*).

Collectorate.	Name of Town or Village.	Number of Inhabitants.	Number of Houses.	Number of Liquor Shops in Existence.	Articles Imported for Consumption.			Raw Material Imported to be Manufactured.			Articles the Produce or Manufacture of the Places Exported.			Number of Inhabitants who have signed the Petition for the Act.			Date of Notification introducing the Act.	Number of Persons composing the Municipal Commission.		Number of Persons composing the Managing Municipal Committee.		Description of Taxes by which the Municipal Funds are raised.	Estimated Number of Rate-payers.	Items of Revenue transferred by Government.	Strength, and Monthly Cost of Municipal Establishment.									Total Annual Income and Expenditure of the Municipal Fund, according to the Yearly Account last received.		Remarks.
																									Strength.				Cost.							
					Description.	Quantity per annum.	Value of the same per annum.	Description.	Quantity per annum.	Value of the same per annum.	Description.	Quantity per annum.	Value of the same per annum.	Householders.	Other Inhabitants.	Total No.		Government Servants.	Other Inhabitants.	Government Servants.	Other Inhabitants.				Karkoons, &c.	Tax Collectors.	Scavengers.	Watering Carts.	Karkoons, &c.	Tax Collectors.	Scavengers.	Watering Carts.	Total.	Receipts.	Disbursements.	
							Rs.			Rs.			Rs.																Rs.	Rs.	Rs.	Rs.	Rs.	Rs. as. p.	Rs. as. p.	
SURAT	Rander	..	..	..	....	..	..	....	..	..	....	..	..	..	..	264	30th May 1852.	4 Including the Magistrate & First Assistant Magistrate.	4	1	2	Ghee or molasses at 1½ pie per maund. Castor oil at 1½ pies per maund. Tobacco at 1½ pie per maund. Mowra at 2 pie per maund.	..	....	Nine persons				..	..	..	..	62			
„	Surat	..	..	..	....	..	..	....	..	..	....	..	..	Petitions were received at different times relative to the forming of a Municipal Fund.		..	21st Aug. 1851.	2 Including the Magistrate.	11	1	3	Coarse and refined sugar imported into the city, 1 anna and 4 pies per Surat maund. Spirits manufactured in and passed out of the Government Distillery for sale, 1 anna per gallon. Paddy imported into the city, 6 pies per local maund.	..	....	Fourteen persons				..	..	..	..	199	For the year 1854-55. 16,801 13 11	13,889 12 6	
TANNA	Callian	..	..	..	....	..	..	....	..	..	....	..	..	..	..	211	30th Mar 1852.	3	6	..	..	House-tax. The houses are grouped into three classes; the houses in the several classes being taxed respectively at annas 12, annas 8, and annas 4 per annum.	..	....	Eight persons				2	..	..	..	46			
„	Panwell	..	..	..	....	..	..	....	..	..	....	..	..	..	..	818	25th Aug. 1852.	2	3	..	..	House-tax. The houses are grouped into four classes; the houses in the several classes being taxed respectively at Rs. 1, annas 12, annas 8, and annas 4 per annum.	..	Proceeds of all fines levied within municipal limits under Act XXI. of 1845, and Section 19 of Regulation XII. of 1827.	Cannot be specified ..				Cannot be specified ..			..	..			

NOTE.—With respect to a large majority of the towns and villages which have been brought under the operation of Act XXVI. of 1850, the Records of Government do not supply all the various information which this Statement was intended to afford, and it has therefore been found impossible to make the requisite entries under numerous heads of the Statement. It is proposed to call upon the local officers to supply, as early as practicable, such information as is at present wanting; and on receipt of their returns as amended, and, if possible, a complete Statement will be printed and circulated.

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